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1981

UPDATE

COMPREHENSIVE PLAN

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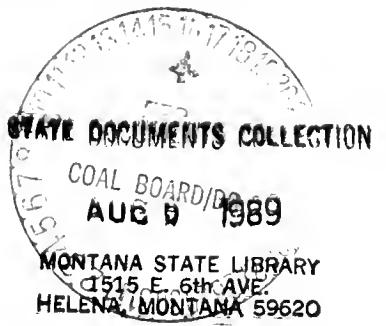
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UPDATE OF POWDER RIVER COUNTY COMPREHENSIVE PLAN OF 1979

February 20, 1981

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INTRODUCTION

This report is an update of the Powder River County 1979 Comprehensive Plan. It was prepared for the Board of County Commissioners and the people of the County.

It is, without being pro- or con-development of coal, focused on anticipated levels of coal production. Certain assumptions had to be made in order to conduct the study and the plan. Based on these assumptions, three levels of development are discussed -- Low, Mid, and High. You may agree or disagree. If the assumptions are met, you have in hand a broad picture of what effects there would be limited to a discussion of the added populations and revenues. It was not the purpose of this report to provide facts beyond that limitation.

If you agree that this Plan is like a game of "what if", then you agree that it is a strong motivation to plan. The Plan Update will be successful if it is looked upon as a guide; it will be firmed up as assumptions firm up to facts.

Decisions about coal development must include Social and Economic Resource Data as a major factor in the decisions. This Plan Update provides that data to those who need to know and to those who want to know.

Riding a new horse is different than just sizing it up. This plan is like that, it sizes up development: riding the development will take skill. Everyone's. Yours.

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Barbara Kennedy
County Planning Director
Court House
Broadus, Montana
February 20, 1981

FOREWORD

This report will deal with facts. This report will analyze facts. The report begins with facts about money. The fiscal analysis reports on the existing situation. Taxes have been reduced. The major problem facing the County is that the level of coal development is unknown today. However, one company, Montco, has filed for a permit to mine with the Department of State Lands. The Department of Interior is considering leasing tracts in Montana. Four of these are in Powder River County. These are new, not adjacent to Decker or Colstrip.

Assumptions about these and other plans were made in order to develop this Update for you. Levels of development -- Low, Mid, and High -- were set up. Revenues from taxes on coal are calculated for the area. The basis for three such taxes is stated; examples of calculations are given for the Low and Mid Levels.

The Board of County Commissioners expressed its leadership with the adoption of resolutions for the protection of the human environment should coal development actually begin. The Commissioners also set a policy for the management of the anticipated growth. Neither of these is law or regulation; these are positions on the issue.

The facts about statistics have been updated. This County Profile is very brief, listing facts about the number of people living here, average temperatures; the recreation, community services, and so forth. A stranger reading the profile will have some information on that area.

Custer National Forest is a major area and asset to the County. Several maps of the Forest are included. These and some selected text came out of the Ashland Plan for the Forest. The existing and future situation is shown on a few of the maps. The complete document is recommended to you. The text relates to present use and that anticipated if coal near the Forest is developed. It is forbidden by federal law to strip mine the coal deposits under the surface of the Forest.

Existing and anticipated levels of coal development, employment, added families and those anticipated demands are shown for the three levels of development. The method which "drives" all the added population figures is stated, with examples. You may have a different

set of employment and production figures. You could "drive" them through the methods formulas to see the result. A way to develop your own method formulas is also available to you.

Using the formulas, an idea about how many houses will be needed, the acres that would take, the number of children that might be coming are given. The community facilities are handled the same way. The formula tells how many acre feet of water will be needed by the added families.

Not all will live in Powder River County. Not all of the coal is in the County. The tables describe the effect areawide. The counties adjacent also have coal which may be developed. Many counties will share the responsibilities to provide housing, schools, and facilities for these new families.

Some number of families will surely choose to live in Powder River County. No one knows where. That will depend on the persons who own land. Will they select to subdivide part of their land? This is another unknown. Assuming a number of families will arrive, some increase in services will have to be provided.

These few are described by what they are, where they are, the result, the estimated cost and how they would be paid for. A strategy for sharing the risk is available. Its steps are set up. None have been taken. The strategy, when implemented, will get all the special interest groups together -- like those interested in the future of schools the nursing home, the fair, traffic, and roads. Between or among them, the highest need for the highest benefit should be decided, priorities set. For example, there is a stated need for a bridge across the Powder River, south of Butte Creek. Is this more necessary than a new swimming pool?

Local special interest groups can and should work all this sort of thing out before the strategy meeting. The meeting is not scheduled. The groups have not met. However, for this report, certain project priorities are put forward. These were chosen after all the tables and other information was studied.

Existing needs for water and sewer in the Crane Acres Water and Sewer District are described, mapped and costs estimated. Land further west, but close to town and trade center, Broadus, has been and is

being studied for future land development. Future land use, planned by the County Planning Board, is mapped for this small area of the county. One detailed alternative street and block plan is included. Further detailing is proceeding throughout the year.

A listing of the tables and maps is provided. On the front of the pocket at the back of the report, is a listing of the exhibits the pocket contains.

1981

UPDATE OF THE POWDER RIVER COUNTY COMPREHENSIVE PLAN

Financial Picture and Fiscal Analysis

In order to evaluate the effect of population growth on -10- the county prospects for financial stability, past county budgets, sources of revenue, and historical expenditure trends were examined. In addition, interviews with local officials were conducted to determine present service levels and future capital requirements. The following provides certain background material related to these investigations and was applied in developing assumptions and conclusions. State and local revenue sources are detailed, past county expenditures by function are examined, and present and future service levels described.

Sources of Revenue -- State

In fiscal year 1978, the State of Montana collected over \$270 million in taxes and fees. Approximately 46 percent of this revenue came from personal income taxes, 14 percent from gasoline taxes and 12 percent from coal license and severance taxes. Most revenues accrue to the state's general fund, while certain revenues are earmarked for particular expenditures including redistribution to the state's cities, towns and counties. Montana is unusual in two aspects of its financing and taxation system. The state remains

one of five states with no general retail tax. This results in an unusually large dependence on income and property taxes. Additionally, Montana has large reserves of natural resources; the extraction of which generates a growing portion of the state's revenue. Both of these characteristics have financial implications for Powder River County. The following taxes represent the state's primary sources of income.

Personal income tax. The personal income tax in Montana is administered in a manner similar to that used in most states, and closely parallels the federal system. Gross adjusted income is used to determine a taxable rate for individuals and corporations. All revenues accrue to the state but a portion of these collections (25 percent) are earmarked for the Montana School Foundation Fund which is redistributed to local school districts.

Highway user fees. These vehicle and highway related fees include fuel taxes, vehicle registration fees and several special user and permit fees. Property taxes are also levied against motor vehicles. Most highway related taxes go toward the development and maintenance of the state's road and highway system. A portion of this money is made available to local governments for road construction. Specifically, tax collections are allocated each year to the State's cities, towns and counties according to each district's population and road mileage. Vehicle registration fees after deducting licensing costs are also distributed to local road funds according to the number of vehicles registered in each county. These distributions must be used exclusively for road construction and maintenance. Other highway user taxes such as driver license fees, temporary permits, etc. are primarily regulatory mechanisms and generate only sufficient revenues to maintain operations.

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Alcoholic beverage tax. The Montana Liquor Control Board is responsible for all wholesaling of liquor within the state. Profits from the operation of the liquor board, and revenues from the 16 percent excise tax on retail sales of wine and spirits, accrue to the state general fund. Local governments receive revenue from the state beer tax according to a population distribution formula, and revenues from the state liquor license tax in proportion to the amount of liquor sold by state licensed stores in each county

Mineral resources taxes. The State of Montana levies a severance tax on the extraction of coal, oil and gas and various minerals. With the exception of the coal tax, revenues from mineral extractions taxes are earmarked for the state general fund. Coal severance tax revenues are distributed to a number of specific funds including the coal trust fund, the school equalization fund and the state general fund, which together absorb approximately 75 percent of total severance tax collections.

The Montana Coal Board oversees the distribution of severance tax revenues accruing to the local impact and education fund. These amount to approximately 18.75 percent of all coal tax collections. Awards are made to counties, towns and school districts for infrastructure improvements based on need, severity of impact, availability of funds and local effort.

Property Tax. Collections from property tax account for approximately one-half of Montana's total state and local tax revenues. By law all Montana property is assessed at full market value. In actuality, assessed value tends to lag considerably behind real market value.

Taxable property value in most instances represents a small portion of market value. Real property in Montana is classified for tax purposes into one of 19 categories, with each category given a taxable value representing a defined percentage of market value. For instance, most residential property in Montana is given a taxable value equal to 8.5 percent of total market value. Other taxable valuations range from 100 percent to three percent of market value. The state collects only a small portion of its revenues from property taxes, primarily in the form of a six mill levy for support of the university system. None of the state's property tax revenue is earmarked for local government receipt.

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Summary. Education expenditures excepted, local governments receive only limited financial support from the State of Montana. Most state resources are distributed on a per capita or a similar basis, or are earmarked for special use. Mineral related revenues available to local governments are either earmarked to special funds or redistributed to communities directly affected by coal development. Given

present redistribution formulas, based primarily on per capita ratios, revenues coming to Powder River County from the state will increase roughly in line with the county's population. If Montana is successful in maintaining its severance tax level in the face of opposition, and the state's economy continues to prosper, additional state distribution to financially strapped counties and towns might be forthcoming.

In Montana, Energy Impact Assistance is available with technical advice or with money. Both technical advice and money are often shared. One difference, more often than not, the advice is free to the user; the technicians being funded for instance as the Local Government Division of the Department of Commerce (formerly D.C.A.). The Mountain Plains Federal Regional Council provides technical assistance and advice from the federal level. The state's Coal Board provides funds. Through administration by Farmers Home Administration (FmHA 601) the Department of Energy provides funds. A description follows:

MONTANA COAL BOARD (Source: Montana Energy Almanac, 1980):

The seven-member Coal Board administers the sections of Montana's coal development impact legislation (Section 90-6-201 et seq. -13-MCA) which established the coal impact grant program "to assist local government units which have been required to expand the provision of public services as a consequence of large-scale development of coal mines and coal-using complexes." The program is funded by 8.75 percent of the coal severance tax revenue.

From its inception in July 1975 through July 1, 1980, the Coal Board awarded \$23.8 million and tabled or denied applications for \$20.7 million. About 90 percent of the awards fund public facilities and capital equipment such as water and sewer systems; school construction and remodeling, fire and law enforcement vehicles, and local government service buildings. Awards also have funded public services such as juvenile probation, mental health, law enforcement, and library materials.

The Board's review process for grant applications includes staff review, evaluations of local tax effort, review by other affected agencies and discussions with local proponents of each proposed project. The Board's enabling legislation mandates that "grants shall be awarded on the basis of: 1) need; 2) degree of severity of impact from coal development; 3) availability of funds; and, 4) degree of local effort in meeting these needs.

The Board evaluates the degree of local effort, including bonding capacity and millage levies, except when planning grants are being considered. After awarding a grant, the Board contracts with the local governing body. Up to 10 years of reasonably anticipated severance tax revenues may be legally committed by the Board. In

general, the Board does not award grants in excess of the anticipated revenues of the fiscal year. At least 50 percent of the available funds must be awarded to local units that have experienced or could experience a 10 percent population growth during any three-year period since 1972 as a result of coal development.

The purposes of the local impact assistance program are to enable local governments to provide the additional services and facilities required because of coal development and to spare local resident taxpayers inequitable financial burdens. Assistance is especially needed for planning for anticipated impact, for front-end costs, and in jurisdictions facing continuing public finance inequities (that is, where the jurisdiction that incurs the public costs of impact is not the jurisdiction that benefits from the increase in taxable valuation). The impact program has become the focus of differences of opinion about both the kind (grants, loans, loan guarantees) and degree of assistance that is equitable, what constitutes appropriate levels and kinds of local effort, and whether direct impact includes secondary impacts. In the commercial centers that serve the coal area, it has been difficult to identify and compare beneficial and negative effects on public finance.

MOUNTAIN PLAINS FEDERAL REGIONAL COUNCIL ENERGY IMPACT OFFICE (Source: Montana Energy Almanac, 1980):

The Mountain Plains Federal Regional Council (MPFRC), located in Denver, Colorado, serves the six states comprising Region VIII: -14- Montana, Colorado, Utah, North Dakota, South Dakota, and Wyoming. The MPFRC's main purpose is to promote coordination of the activities and programs of local, state and federal agencies.

The MPFRC has been working on ways to help small western communities cope with the socioeconomic impacts of energy development. Communities experiencing energy-related growth are forced to provide additional community facilities and services. The MPFRC established an Energy Impact Office in 1978 to provide technical assistance, coordinate federal, state and industrial impact assistance efforts, analyze impacts of new policy proposals, and serve as an initial source of information and assistance for state and local officials applying for federal programs.

The Energy Impact Office has worked with energy-impacted communities in Montana for more than two years. The first Energy Impact Team in the state was established in Sidney, and numerous cities and counties were aided in obtaining federal funds for needed community services and facilities.

ENERGY IMPACT ASSISTANCE PROGRAMS - 601 (Source: Montana Energy Almanac, 1980):

Under the FmHA 601 Energy Impact Assistance Program, the state must designate areas experiencing or anticipating impacts from coal or uranium development, coordinate planning efforts in designated areas, and develop a state investment strategy recommending priorities

for FmHA 601 eligible projects identified in FmHA approved plans. The local Government Division (formerly D.C.A.) provides assistance and advice to the counties and to the governor.

The FmHA program provides grants for planning, site acquisition and site development for housing, public facilities and public services in designated coal or uranium development areas. Planning grants require no local match; site acquisition and site development grants require a 25 percent local match. The FmHA 601 program is designed to be used with other federal, state and local funding sources. A major purpose of the program is to provide sufficient, affordable housing in rapid growth energy development communities.

To be designated as an impact area under the FmHA 601 program, an area must have experienced at least an 8 percent growth in eligible coal or uranium development employment during the year preceding the designation or must anticipate an 8 percent growth in each of the next three calendar years.

The eight Montana counties designated to date under the 601 program are Big Horn, Custer, Musselshell, Powder River, Rosebud, Treasure and Yellowstone. Additional areas of Montana may become eligible for designation within the next year or two. The FmHA 601 program itself may undergo major expansion if the pending impact assistance legislation is passed.

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ENERGY IMPACT RESPONSE STRATEGY

Declaration of Intent
Local Needs Assessment
Impact Response Financing Plan
Mountain Plains Federal Regional Council
Farmers Home Administration
State of Montana
County Growth Management Team
Natural Resource Development
Industrial Representative

INTRODUCTION:

The purpose of this agreement is to express the intentions of the Mountain Plains Federal Council, Farmers Home Administration, the State of Montana, the local governments of the County and Industry Representatives concerning a growth management organization and resource plan for carrying out a program to mitigate the energy impacts in the County. To this end, the agreement states policies and responsibilities of the organizations involved in implementing a development

plan and program.

MOUNTAIN PLAINS FEDERAL REGIONAL COUNCIL

and

FARMERS HOME ADMINISTRATION:

The energy crisis is the most critical problem facing the United States today. The development of energy resources within this country is seen as one alternative to imported oil and a return to energy independence. As such, the development of these natural resources to meet energy demands of the nation is a problem shared at all levels of government. Section 601 of the Powerplant and Industrial Fuels Use Act of 1978 allowed the Governor to designate this county as one of the areas likely to be impacted by energy development and makes available through the Farmers Home Administration funds to provide immediate and long range growth management planning and funding for public facility and housing siting. The Mountain Plains -16- Federal Regional Council and the Farmers Home Administration recognize the need for immediate and long range planning and a coordinated approach from the federal agencies being asked to offset the impacts of the energy related development. To fulfill this end, the Mountain Plains Federal Regional Council and the Farmers Home Administration, subject to public laws, agree as follows:

1. The Mountain Plains Federal Regional Council and the Farmers Home Administration support the approach of immediate and long range planning and programming developed for the County.
2. The Mountain Plains FRC pledges professional technical assistance, through its 15 member agencies, to local units of government in developing and carrying out the immediate and long range plan and program for the County.
3. The Mountain Plains FRC and the Farmers Home Administration pledge themselves, where necessary, to seek extraordinary resources for both formula and discretionary programs under the control of their member agencies.

4. The Mountain Plains FRC will coordinate federal resources to be expended in the County.
5. The Mountain Plains FRC and the Farmers Home Administration will assist with the preparation and implementation of a resource delivery plan and program for the County.
6. The Mountain Plains FRC and the Farmers Home Administration support the right of local governments to set their own priorities for federal assistance.

THE STATE OF MONTANA:

The State of Montana and its departments agree to the following provisions regarding the immediate and long range development plan and program for the County:

1. The State of Montana will support the effort of the Growth Management Team to construct a development plan for the County and to coordinate the delivery of federal and state assistance.
2. The State of Montana endorses the right of local officials acting through the Growth Management Team to set priorities on requests for federal and state assistance. -17-
3. The State of Montana will assist local units of government meet federal statutory requirements for obtaining federal resources.
4. The State of Montana pledges to provide, in a timely fashion and within its capabilities, technical assistance and monetary resources which may be used by local governments to meet priority needs.

THE GROWTH MANAGEMENT PLAN:

The Growth Management Team for the County, through its local units of government and the elected officials, agree to the following provisions:

1. The Growth Management Team for the County will develop and implement an immediate and a long range plan and program.

2. The Growth Management Team will develop a plan to coordinate federal and state program resources and technical assistance provided to the County.
3. The Growth Management Team through its local units of government will set local priorities on requests for state and federal assistance.
4. The Growth Management Team, through its local units of government, pledge equitable participation of population groups in the planning and implementation of programs affecting them.

NATURAL RESOURCE INDUSTRIAL REPRESENTATIVE:

The Natural Resource Industries, through a Company Representative, agree to the following provisions:

1. The Industry Representative of each company and separately will provide to the Growth Management Team, the number, schedule of arrival and departure and the demographics of the company's employees throughout the construction phase and until the operation phase has leveled off. -15-
2. The Industry Representative agrees to assist local units of government in the procurement of local funds needed to match state and federal funds for priority plans and programs, both immediate and long range.

RESPONSE STRATEGY:

The Mountain Plains Federal Regional Council, the Farmers Home Administration, the State of Montana, the Growth Management Team of local elected officials, and the Natural Resource Industry agree to follow the procedures and time frames for the preparation of the County Development Plan as outlined in Attachment A.

The parties mutually agree to undertake and effectuate the policies and responsibilities set forth above.

SS: Mountain Plains Federal Regional Council
State of Montana
Natural Resource Industry
Farmers Home Administration
Growth Management Team

PROCESS FOR THE DEVELOPMENT AND REVIEW OF THE COUNTY DEVELOPMENT PLAN:

DATE

603 Meeting:

The 603 Meeting is held to discuss the state investment strategy with the respective state and federal agencies.

(Day One)

Agencies Respond:

The state and federal agencies complete the agency response plan for each of the projects in the state investment strategy for the County. Should additional information be required, each County project will have a contact person listed. The completed response plans are to be returned to the Growth Management Team.

(Day One +
30 Days)

Development Plan Prepared:

The Growth Management Team with elected local officials will compile the returned response plans into the County Development Plan.

(Day One +
60 Days)

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Implementation:

Implementation of the plan will take place between the respective funding agencies and the affected local government. The State of Montana and the Growth Management Team will provide the necessary coordination and technical assistance as requested.

(Day One +
75 Days to
Project Com-
pletion)

603 Meeting:

A 603 meeting will be held to review past strategy and progress.

(Day One +
364 Days)

One potent tool, in Montana, is that called "Interlocal Agreements" (MCA-7-11-101 et seq. Part I). This tool, when used for energy impact assistance has purpose, definition and authorization. These follow:

The Purpose... To permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other local governmental units on a basis of mutual advantage. This can provide services and facilities in a manner that will best fit in with where the problem area is, the financing difficulties, who are the people to be served and other things that influence needs and development of local communities. Communities are much more than just a concentration of mobile homes or houses. More than a residential subdivision. Retail trade, government services are also elements of a community. In other words, we are not thinking of using this tool as help to subdividers.

This is the statutory Definition: The term "public agency" shall mean any political subdivision, including municipalities, counties, school districts, and any agency or department of the State-20- of Montana. Whether or not this includes County Water and Sewer Districts should be pursued with the County Attorney's advice.

The Authorization to Create interlocal agreements is a contract; any one or more other public agencies to perform any administrative service, activity, or undertaking which any of said public agencies entering into the contract is authorized by law to perform.

When this statutory authority is put to use, the contract agreement has to be submitted, prior to action, to the attorney general (AG). The AG has to review it, see if it is in proper form; that parties are eligible; see if it is compatible with the state's laws. He writes an approval if everything is okay. The AG does not get "into the act" and challenge the goal of the contract. The contract, if the AG approves, gets filed with the Clerk and Recorder of the county, or counties, and with the Secretary of State.

Authorization to Appropriate Funds for the purpose of the of the contract is in 7-11-108 MCA. Any public agency which signs the contract -- is party to the contract-- may appropriate funds for and may sell, lease, or otherwise give or supply to the adminis-

strative board created for the purpose of performance of the contract and may provide such personnel or services for the terms of the contract that it can legally furnish.

Part 2 of 7-11-101 et seq enables the setting up of an Inter-local Cooperation Commission. In relation to the Impact Response Strategy, this could be the way to implement the Strategy. For example, if the tax base is in one or more counties, but still another county is impacted with a growth of population of 8-10 percent a year, this State Law could be very useful. The statutory policy (7-11-201 MCA) states:

"It is hereby declared to be the public policy of Montana to provide for the residents of the state the means of improving their local governments so that essential services can be provided more effectively and economically. The growth of urban population, the necessity to maintain local governmental services in areas of increasing population on one hand and in areas of decreasing population on the other, and the movement of people into suburban areas have created varied problems in the provision of public services and facilities which often cannot be met adequately by individual units of government."

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With this, as the Strategy suggests, local citizens may propose local solutions to common problems. Proper growth and development of the state in the local areas and counties could be assured. The health and welfare of the people secured.

Setting up the Commission can be done in either of two ways:

1. By joint resolution of the county, city or town's governing bodies, adopted by a majority vote, or
2. Ten percent of the local qualified voters can petition requesting such a Commission be established. The petition is examined for correct signatures. If that is correct, the Interlocal Cooperation Commission shall be deemed to be authorized. Only one such Commission is allowed per county.

Such a commission does not tax. Local governments may appropriate funds for the Commission's proposals. The statute also provides for the "nuts and bolts" setting forth procedures and the requirement for public hearings. Anyone interested should study the entire statute. There are other ways to meet impact expenses:

"**NEW INDUSTRIAL PROPERTY.** A law passed in 1975 states that a person or firm building a major new industrial facility creating an adverse impact on state, county or municipal services can be requested by the Board of County Commissioners to prepay up to three times the estimated property tax due the year the facility is completed. One-fifth of the amount prepaid is allowed as a credit against property taxes each year after the start of production. A major new industrial facility is a manufacturing or mining facility which will employ, on an average annual basis, at least 100 people in construction or operation of the facility."

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Recently, August, 1980, the Montana Agricultural Experiment Station at the State University, Bozeman put out Bulletin 723: The Taxation and Revenue Systems of State and Local Government in Montana. The author, Layton S. Thompson, reports on a description of the taxes and sources of revenue for selected services. Certain material was specifically developed to show the effect of coal development on the tax system.

The taxable value ratio to assessed value of Rosebud and Big Horn differs from Powder River. For taxable value, the coal in Rosebud and Big Horn Counties is 45% of contract value. In Powder River, the taxable value on the oil is figured at 100% of assessed value.

Assessed and Taxable Values

Rosebud, Big Horn, and Powder River Counties, Montana

1973 - 1978

Counties	--in million dollars--					
	1973	1974	1975	1976	1977	1978
<u>Rosebud:</u>						
Total Property:	A.S.: 51.693	72.282	120.407	203.052	245.845	494.735
	T.V.: 19.613	25.666	42.833	70.704	86.651	82.767
OTHER than Public utilities....	A.S.: 36.230	45.974	54.596	60.916	64.312	130.823
	T.V.: 10.244	13.145	15.346	16.775	17.720	15.761
LOCAL property of public utilities..	A.S.: 2.055	13.281	48.077	92.061	115.125	286.301
	T.V.: 0.429	3.672	12.829	22.924	29.873	29.066
ALLOCATED property of public utilities..	A.S.: 6.815	6.384	6.125	6.813	7.372	12.024
	T.V.: 2.342	2.206	2.049	2.107	2.278	2.360
NET-GROSS proceeds and royalties...	A.S.: 6.598	6.643	11.609	43.263	58.996	58.587
	T.V.: 6.598	6.643	11.609	28.898	36.780	35.580
<u>Big Horn:</u>						
Total Property:	A.S.: 57.468	77.406	26.911	141.177	157.387	285.200
	T.V.: 15.819	29.413	40.513	47.882	54.334	58.442
OTHER than Public utilities....	A.S.: 48.736	59.171	67.026	68.860	73.764	188.173
	T.V.: 12.777	16.671	16.432	16.436	17.794	21.370
LOCAL property of public utilities..	A.S.: 2.598	2.600	2.835	2.739	2.808	6.994
	T.V.: 0.390	0.612	0.421	0.413	0.421	0.396
ALLOCATED property of public utilities...	A.S.: 5.602	5.656	5.476	5.148	5.424	15.110
	T.V.: 2.127	2.151	2.037	1.860	1.971	2.216
NET-GROSS proceeds and royalties...	A.S.: 0.526	9.979	21.574	64.430	75.394	74.923
	T.V.: 0.526	9.979	21.574	29.173	34.148	33.960
<u>Powder River:</u>						
Total Property:	A.S.: 37.050	55.607	94.850	95.839	99.197	76.084
	T.V.: 18.045	35.123	74.165	74.651	137.651	76.803
OTHER than public utilities...	A.S.: 24.591	26.955	26.263	26.258	28.614	7.900
	T.V.: 7.142	7.951	7.447	7.187	60.328	7.263
LOCAL property of public utilities..	A.S.: 0.371	0.330	0.370	0.279	0.322	0.059
	T.V.: 0.057	0.060	0.064	0.056	0.800	0.059
ALLOCATED property of public utilities...	A.S.: 1.470	1.449	1.940	2.288	2.883	0.448
	T.V.: 0.227	0.239	0.375	0.404	7.484	0.476
NET-GROSS proceeds and royalties...	A.S.: 10.619	26.973	66.278	67.014	67.678	69.039
	T.V.: 10.619	26.873	66.278	67.004	67.677	69.005

The county and school mill levies in Rosebud, Big Horn and Powder River Counties for 1973 and 1978 is:

COUNTY	COUNTY		SCHOOL	
	1973	1978	1973	1978
Rosebud	45.43	25.65	61.92	71.70
Big Horn	42.22	30.89	74.39	58.19
Powder River	38.75	22.35	62.81	48.72

Table 16, Bulletin 723

The taxable values, levies, number of students (ANB) and outstanding bonds were set out for Colstrip, which has the coal-tax base, and Forsyth, nearby and sharing added population. Bulletin 723 shows tables for both elementary and high school districts. A comparison:

ELEMENTARY SCHOOL DISTRICT						
TOWNS	TAXABLE VALUE (\$1,000's)		TOTAL LEVY		OUTSTANDING BONDS (\$1,000's)	-24-
	1973	1979	1973	1979	ANB	
Colstrip ¹	6,995	48,694	9.92	10.32	419	1,640
Forsyth ²	4.258	5,682	22.69	67.57	419	-0-

¹Table 8, Bulletin 723
²Table 10, Bulletin 723

HIGH SCHOOL						
TOWNS	TAXABLE VALUE (\$1,000's)		TOTAL LEVY		OUTSTANDING BONDS (\$1,000's)	
	1973	1979	1973	1979	ANB	
Colstrip ¹	8,317	50,140	8.88	9.42	240	946
Forsyth ²	6,140	11,907	14.40	29.96	202	-0-

¹Table 9, Bulletin 723
²Table 10, Bulletin 723

SIGNIFICANCE OF RAPID RESOURCE DEVELOPMENT ON SCHOOL FINANCING: The total amount of equalization transfer revenues to which a school district is entitled is not related to its tax base. Neither does it depend upon the amount of state-wide equalization taxes generated in a district. A new industry in a school district in and of itself does not alter the foundation revenues per pupil that the district receives unless school sizes become larger. The total amount of foundation revenues reserved for schools in a county is simply the sum of the amounts mandated by law for each school. Thus the foundation revenues received by all schools in a county are not influenced by the foundation tax revenue generated in a county.

Each school district may enrich its program further by a permissive levy, or even more by voting an additional district levy. New buildings or enlargements are district responsibilities. These are the school revenues which are sensitive to the industrial tax base. These revenues are from district levies only. A school in one district cannot enrich its programs from the tax base of another district, even if it's in the same county.

The effect of a new and large industrial tax base in a district can be summarized briefly. The per pupil basic foundation revenue at the disposal of the district is the same except if school size changes. The budget maximum yielded by the district permissive levy is also the same per pupil unless school size changes.

The yield of any voted levy in the school district increases. The permissive maximum may well be obtained by a lower mill levy, and it is probable that the voted levy will be decreased as a result of a new and large tax base. School districts next to the one with a new and large tax base might house new workers and their school children and in this case it is quite possible that additional revenue generated by only new residential property, automobiles, and other incidental property will not cover the added district cost of schooling unless mill levies are increased. The outcome would depend to some extent on whether the impacted school district, adjacent to a new industrial facility, formerly had excess capacity." (Source: Bulletin 723)

INDUSTRY ASSISTANCE TO LOCAL GOVERNMENTS

DESCRIPTION: Techniques whereby industry assists local government in delivering urban services; i.e., industry built or financed facilities, purchase of bonds, purchase of short-term paper, third-party leasing, prepayment of taxes.

PURPOSE: To assist local government in providing needed facilities and services when it is unable to provide them on its own. Basic purpose is to eliminate imbalances between service demands and local governmental resources.

LEGALITY: Legality problem for local government except for due payment of taxes which raises many questions.

CITIZEN OR POLITICAL ACCEPTANCE: Most techniques would elicit positive reaction from local community. Generally most forms of assistance will be viewed as a commitment to industry stability in the community.

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ADVANTAGES: Facilities and services become possible that might not exist otherwise. Front-end monies from the community are not required. Industry commitments to assist local government tend to spell stability and a positive outlook for the future.

DISADVANTAGES: People who make voluntary contributions tend to attach restrictions to the "gifts". A company town could be competitive with existing centers. Places demands on industry and resources not directly related to production or profit..

INTER-GOVERNMENTAL AGREEMENTS

DESCRIPTION: Contracts among various levels of government to provide certain urban services or to cooperatively purchase an urban service. One agency or private corporation can provide the service for two or more agencies on some fee basis.

PURPOSE: To permit local government agencies to cooperatively use their powers to effectively deliver and finance urban services. Supports the concept of cooperation between agencies rather than reorganization of political boundaries and entities.

LEGALITY: Enabling legislation is very broad as to powers of local government. This concept lets two or more local governments contractually share those powers including taxation. A broad but underutilized act.

CITIZEN OR POLITICAL ACCEPTANCE: Should be highly acceptable. No -27- new government is created. Existing systems are reinforced.

ADVANTAGES: No new government is created. Economies of scale. Existing government system is reinforced. Taxing district power gives broad revenue base. Political boundary problems can be avoided.

DISADVANTAGES: Multi-agency agreements for services could cause conflicts when tradeoffs are required with other urban services. Regional plan achievement might become more difficult. Competitive forces between local agencies could limit cooperation.

SPECIAL ASSESSMENT BONDS

DESCRIPTION: Special assessment bonds are issued to pay for public improvements where specific private benefits exist. Payments from private individuals retire the bonds on the basis of benefit conferred.

PURPOSE: To enable property owners to amortize over a moderate period of years, at low interest rate, the capital costs associated with constructing various public facilities, i.e., streets, storm drainage, water or sewer.

LEGALITY: Specific statutory authority exists to permit cities, towns and counties to create special assessment districts, sometimes called local improvement districts, that may borrow by issuing special assessment bonds.

CITIZEN OR POLITICAL ACCEPTANCE: Citizens who want a certain public improvement that will result in a direct and specific benefit often use this approach. Most districts are not created without majority consent by the benefitting and, therefore, paying property owners.

ADVANTAGES: Requires little or no capital from the issuing agency. Does not ordinarily affect community debt limits. Formal election is not required. Citizen involvement tends to shape the project into a publicly acceptable form.

DISADVANTAGES: Special assessment bonds demand interest rates higher than general obligation bonds. Never 100% citizen support. Administrative costs can be high percentage of small project costs. Flexibility of bond issue may be significantly limited by statutes.

SPECIAL DISTRICTS

DESCRIPTION: These quasi-municipal units take several forms. Most are created to deliver a single urban service; e.g., water, sewer, parks. They are governed by a Board of Directors either governmentally appointed or elected by direct vote.

PURPOSE: Purpose is to deliver an urban service that is not being delivered or cannot be delivered by existing general government agencies.

LEGALITY: Special districts are creatures of the state and their powers and creation are provided by express state legislations. County approval of special district creation is necessary.

CITIZEN OR POLITICAL ACCEPTANCE: Formations are usually lightly noted by the citizenry at time of creation. Landowners see them as a way to permit more intensive use of their land. Conflicts with broad urban service programs and goals often occur later.

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ADVANTAGES: Circumvents problems dealing with political boundaries. Economics of scale can be achieved. Broad geographic view of service need is possible. Relatively easy to create. Can function expeditiously if managed properly.

DISADVANTAGES: Can dilute the powers of local general governments. Not always politically responsive to public. Optimization of a single urban service may be counterproductive to optimizing a broad spectrum of urban services and goals. Seldom responsive to comprehensive planning efforts of local governments.

LEASING/INSTALLMENT PURCHASE

DESCRIPTION: A technique by which local government can acquire equipment or public facilities immediately without the capital funds necessary for outright purchase. Lessor is a private leasing firm or a non-profit corporation.

PURPOSE: Generally used by local governments facing substantial capital outlays who choose (for various reasons) not to pursue traditional forms of debt financing. Can be used to avoid debt limitation requirements.

LEGALITY: Legal problems exist, care in usage is necessary. Most local governments have the power to lease. Generally, they must: (1) only be bound for 1 year, (2) make rental payment out of yearly revenues, (3) be able to "walk away" at the end of any yearly period.

CITIZEN OR POLITICAL ACCEPTANCE: Generally, leasing does not seem -30- to attract much public attention. Leasing may be particularly acceptable in a situation where standard forms of debt-backed purchases are turned down by the voters.

ADVANTAGES: Impact on community debt limitations can be avoided if properly structured. No vote required. Lease can be custom tailored to specific need. Lessee may still acquire title to facility at end of lease period. Facilities may be acquired faster than with use of debt financing.

DISADVANTAGES: Interest rates are usually high. Lack of clear definition still clouds some potential applications. Limit to an annual lease is a problem. Implicit interest costs in some installment purchase agreements do not reflect tax exemptions of interest payments.

INDUSTRIAL DEVELOPMENT BONDS

DESCRIPTION: Also called county and municipality development revenue bonds. Issued to aid industry in financing capital costs. Government incurs no debt, bonds retired by payment from industry. Bonds are tax exempt.

PURPOSE: Must serve a public purpose whether it be attraction of industry to stimulate economic growth or the provision of services in furtherance of the public health or welfare.

LEGALITY: These avoid the constitutional requirement that prohibits lending of public funds to person, company, or corporation. Statute does not require election.

CITIZEN OR POLITICAL ACCEPTANCE: Citizen understanding is often a problem. Feeling that issuance of bonds is a public subsidy to private purpose is common. Full public disclosure of total program -31- is necessary.

ADVANTAGES: May permit small industrial developments to site where private financing might preclude it. Bonds are not subject to public debt limitations. Debt retirement is by the industry, not the public. Serves as a planning tool for local governments.

DISADVANTAGES: Need for private companies to deal with public inhibits some applications. Size and application limits use. Local government hesitate to use because of political and credit standing problems. Interest rates generally highest of all tax exempt bonds.

REVENUE BONDS

DESCRIPTION: Bonds issued without backing of full faith and credit of the issuing agency. Bonds usually retired from revenues generated by the project, financed, or more broadly, from specified sources other than general fund.

PURPOSE: Originally conceived to provide front-end financing for facilities that could pay for themselves. Recent applications permit use where self retirement of debt from the project is impossible, but pledge of other revenues permits utilization.

LEGALITY: Only applicable constitutional requirement is that the debt be issued for a public purpose. Except as provided by home rule charter no debt limitation or voter approval requirements.

CITIZEN OR POLITICAL ACCEPTANCE: Since facility user fees are the principal means of debt retirement, most citizen concern comes from users of facilities and how much they will pay.

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ADVANTAGES: No debt limitations. Default in issue does not burden local taxpayers. Voter approval not always necessary. Concept of user pays is popular.

DISADVANTAGES: Typically higher interest rates than for general obligation bonds. Exposure to litigation is greater than for voter approved general obligation bonds. Use may be limited to revenue-generating projects.

GENERAL OBLIGATION BONDS

DESCRIPTION: Bonds backed by the full faith and credit of the issuing agency. Insurers promise to levy additional property tax to retire debt if necessary. Promise to pay is contractual and unrestricted. These are lowest interest rate bonds.

PURPOSE: Used by local government to finance capital projects when it is felt that the project should be paid for by the entire public, spread over a long period of time.

LEGALITY: The state constitution requires that local government general obligation debt (1) be for a public purpose, (2) except by a home rule charter approved by the electorate, and (3) fall within statutory debt limitations. Debt contracted for the purpose of supplying water is also exempted.

CITIZEN OR POLITICAL ACCEPTANCE: Due to election requirements, citizens right to approve or reject is positive and direct on each issue.

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ADVANTAGES: Gives local governments the best possible terms. Retired from ad valorem taxation over life of issue. A hedge against inflation. Projects can be financed which do not generate revenue.

DISADVANTAGES: Lag time obtaining funds can be very costly. Community debt limitations could restrain logical usage. Costs are not necessarily paid for by the project beneficiaries. Can only be used for certain purposes in counties.

REFUNDING BONDS

DESCRIPTION: Bonds that are issued to change the form of outstanding debt, to achieve certain advantages. Any type of bond can be re-funded.

PURPOSE: Generally, to shorten term of issue, achieve more favorable interest rate, eliminate restrictive covenants of base issue, reorganize the maturity pattern or to consolidate debt.

LEGALITY: Generally, any bond that can be legally issued can also be legally funded. Debt limitations are not additive and, therefore, are not a factor.

CITIZEN OR POLITICAL ACCEPTANCE: Citizen understanding and a clear public purpose are probably the keys to acceptance.

ADVANTAGES: Offers opportunities for flexibility to modifying community debt structure. No election required. Issuance costs are low. Net dollar gain can accrue to issuing agency. -31-

DISADVANTAGES: Some administrative costs do occur. Therefore, savings must be significant enough to offset this loss.



FISCAL ANALYSIS - POWDER RIVER COUNTY

In reviewing the 1979, 1980, and 1981 budgets, annual reports, trust and agency accounts and mill levies, it is evident that revenues of this year will not be sufficient to keep pace with inflation and demands on services in coming years without additional taxable value.

Major sources of revenue to the county include property taxes, inter-governmental transfers and fees.

Major expenditures include administration, law enforcement, courts, health services, nursing home, library, recreation, roads and bridges.

EXHIBIT A: 1980-81 Budget - shows the entire county functions, by department, together with previous year expenditures and the present year's budget. This and other exhibits are in the pocket.

EXHIBIT B: 1980-81 Levies - gives the market and taxable valuation and the levy imposed to fund each function within the county as well as levies imposed to fund state functions.

EXHIBIT C: 1980-81 Comparison Tax Break-Down --- are examples of dollar amounts raised in each school district and addressed to general functions of municipal, county, state and schools.

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The following intergovernmental revenues are received from various agencies within federal, state, and local government:

1980 Federal Revenue Sharing.....	\$ 80,455
Alcohol Tax (state).....	8,198
Land Planning (coal tax).....	6,163
Corporation License Tax (state).....	10,513
Gas Tax (state).....	39,549
Taylor Grazing.....	3,151
State Owned Acreage.....	1,500
Payment-in-Lieu (federal).....	113,003
Junk Vehicle (state).....	3,243
Forest Reserves.....	17,995

Federal Revenue Sharing is based on population, tax base and per capita income.

Alcohol Tax is disbursed on a formula and is derived from the Alcohol Tax paid to the State on sales within the County. Land Planning is disbursed on a formula from coal severance tax received by the state.

Corporate License Tax distribution is 20% state, 80% local proportionate share (a payment in lieu of tax allocation).

Gas Tax is apportioned from tax collected by the state and redistributed to local jurisdictions on a formula.

Payments from state owned acreage and payments in lieu of taxes on federal land within the county.

These intergovernmental revenues constitute 7% of the county budget. Fees, fines, reimbursements and other charges are minimal and contribute only 1% of the county revenues.

EXHIBIT D: 1979-1980 Operations of Trust and Agency accounts is a listing of all funds collected by the county for disbursements to various government units outside of the county. Of all 75 items listed, \$6,075,746.64 total received, approximately 5% returns to -36- the county.

EXHIBIT E: Pages 30-31 of the 1979-1980 Powder River County Clerk's annual report also gives the levies, dollar amounts and property classifications.

EXHIBIT F: Powder River County Levies, 1979-80.

EXHIBIT G: Powder River County Budget, June 30, 1979-80.

EXHIBIT H: School District 32J Budget, July 1, 1980-81.

EXHIBIT J: Excerpts from "The Taxation and Revenue Systems of State and Local Government in Montana". August, 1980.

Page 5 of Exhibit A states that \$2,107,614 is the amount to be raised from taxation for all county functions at the rate of \$63,564.55 per mill.

In addition to that, \$3,603,156 is the amount to be raised from taxation to support schools at the same valuation.

The County has no outstanding bonds.

FISCAL EFFECTS OF COAL RELATED POPULATION GROWTH ON INCORPORATED BROADUS

The ability of the town to generate sufficient revenues and provide services to a growing town population is a function of the tax structure, the desired levels of service and the adequacy of existing facilities. Using 1975-1980 budgets, the following discussion describes Broadus' general fund revenue and expenditure characteristics and presents forecasts of future fiscal capacity. An analysis of the town's past budgets and interviews with local officials indicate that town revenues have not kept pace with inflation and demand for services. The major sources of city revenues: property taxes, governmental transfers and local fees, have not grown as rapidly as inflation sensitive service demands. Expenditures have continued to rise despite personnel layoffs, reduced service levels and deferred capital investment. Certain assumptions are applied in preparing projections:

1. Inflationary effects on revenue sources and expenditure items are not accounted for.
2. Property tax levies, license and permit costs, and state inter-governmental distribution formulas are held at existing rates.
3. Revenue and expenditure growth assumptions are based on past trends, estimations of present service adequacy and interviews with selected government officials regarding future requirements.
4. Each revenue line item is projected separately based on the relationship between population growth and revenue generation. Almost all revenue sources will grow in direct proportion to population increases. Certain revenue items are anticipated to lag behind population growth while others will slightly exceed population development.
5. Budget forecasts are for general fund revenues and general operating costs. Enterprise funds are expected to operate on a self-sufficient basis with rate increases occurring as needed.



6. Expenditures for long term capital investment are excluded from these forecasts; they represent additional costs which are addressed separately. The availability of certain federal programs to help finance these developments, the changing requirements of the town's population, and the potential for investment deferment combine to make projections highly uncertain.

REVENUE:

Revenues from general and special fund sources are anticipated to reach \$101,000 during the current fiscal year. Local property taxes will generate nearly 57% of these funds, while revenue from non-local sources, including intergovernmental transfers, and revenue sharing, represent the balance of the town's annual budget. An EPA grant of 75% federal/25% local on \$180,000 has been budgeted separately

Property tax collections are expected to climb between 1980 and 1990; it is assumed that delinquent payments will not rise above present levels. Other local sources are forecasted to generally increase in relation to future population growth. Non-local funds represent an important but uncertain source of future town revenues. State generated funds are expected to continue to develop as the town population grows and the area experiences continued energy development. Federal transfers, in form of revenue sharing and categorical grants, are expected to play a declining role in local financing as the Federal Government responds to public pressure for expenditure constraints. -38-

In sum, given present revenue generating structures, Broadus town revenues are anticipated to grow at approximately five percent per year (present dollars). Property taxes and intergovernmental revenues will continue to be the town's largest revenue sources.

EXPENDITURES:

Projections for fiscal year 1980, based on town budget forecasts, are in line with general revenues. Historically, the public works department has represented the largest category of town expenditures. Public works costs are primarily associated with street construction, and maintenance. Revenues from the state's

redistribution of gasoline and vehicle licensing taxes cover a large portion of these costs. Street maintenance costs have escalated in recent years and improvement programs have been reduced. If the town wishes to retain the present level of services, or undertake additional road improvements, expenditures will increase substantially. Fire and police services represent over 45% of 1980 projected expenditures even though personnel and services are basically provided by the county. Fire protection costs are anticipated to increase more rapidly than population growth as new substations with additional personnel and equipment will be required to serve new geographical growth in the town. Parks and recreation expenses will also increase if the town is to maintain present services for new residents. Total town expenditure demands, assuming existing service levels, are projected to rise considerably with the added demands of anticipated population growth.

Enterprise operations are expected to incur substantial additional expenses with population growth. Broadus utilities are expected to remain self-sufficient with costs of operation, debt -39- service and system expansion to be absorbed by new and existing customers.

The continuation of enterprise fund self-sufficiency will require regular rate increases as the effect of inflation outpaces new revenues based on the expansion of city utility services with considerable front-end expenditures. Although the enterprise funds should remain solvent through utilization of special district funding, bonding or rate increases, the increased cost burden on the citizenry will make the levying of new taxes for other town operations particularly burdensome.

It is anticipated that the town's enterprise funds will incur considerable capital investment expenses, primarily associated with utility line expansion and water storage improvements. The utility department can finance these needs with special improvement districts, revenue bonds or new general obligation bonds. Annexation of new areas, would present the greatest financial burden. Certain funds will achieve economies of scale that will lesson future costs on a per-capital basis. For example, the solid waste collection

division has a well maintained rolling stock and a disposal site with many years of use remaining. Increased population growth, in terms of capital needs, should be absorbed smoothly. Unfortunately, solid waste collection is energy-intensive and thus the costs of operations have risen rapidly, creating a need for new rate increases.

The limits of operating funds and general services typically have led to deferring some capital expenditures for a number of years. Older rolling stock and equipment owned by the street and sanitation department's are being used past previous replacement intervals. Improvements to facilities, parks and recreational areas have also been deferred. Although present levels remain adequate, long term capital investment cannot be continually deferred without eventually reducing service quality.

Presently, the town has \$75,000 in outstanding municipal debt largely associated with a 1978 lagoon construction bond. The town is allowed to incur debt up to 36 percent for water projects. Assuming voter approval, general obligation bonds remain a possible source of capital improvement funds.

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SUMMARY OF FISCAL FORECASTS:

The Town of Broadus has experienced financial difficulties for a number of years. Historically, expenditures and revenues have been balanced only by reducing service levels and deferring capital investments. According to projections, demands for town services from a growing town population will continue to outstrip the town's financial resources for the foreseeable future.

Over the past five years, town services have been pressed to minimize expenses. Personnel levels in key departments, such as police and streets, have been reduced, routine expenditures have been deferred, user charges have been increased, and in certain instances, programs have been entirely eliminated. Nevertheless, the town continues to draw on its cash reserve and is actively contemplating further large scale program reductions. Unless new sources of revenue are identified, services for old and new residents will continue to decline.



Population and coal development forecasts indicate that coal related employment in the Broadus area will represent approximately 95 percent of future growth. Small rural communities experience direct coal employment impacts. The employment growth in Broadus both primary and secondary induced as a result of coal development will occur in a number of employment sectors among a range of incomes.

These new residents require a full complement of services from a community already experiencing fiscal imbalances. Property tax revenues and gross proceeds and other taxes from coal developments accrue entirely to other jurisdictions. Severance tax revenues go to the state to be redistributed. The town receives local property tax receipts and general local service fees to pay for services.

ASSUMPTIONS
ABOUT COAL DEVELOPMENT

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Since hard facts are not yet on hand, we had to decide what would have to happen which would create three levels of development. "What has to happen" is called "assumptions". This is not the same as taking a position against or for development.

Several assumptions were made for a Low Level of Coal Development in the area:

LOW LEVEL ASSUMPTIONS

1. Coal Creek - Ashland will continue mining, increasing production from 0.1 MTY to 0.3 MTY.
2. There will be no delays with announced mining and railroad plans.
3. Montco-Nance will go into production in 1984.
4. The Tongue River Railroad will go into construction in 1982, completing the road in 1984.



These are the assumptions for the level called Montana 1982 Federal Leasing (Mid Level):

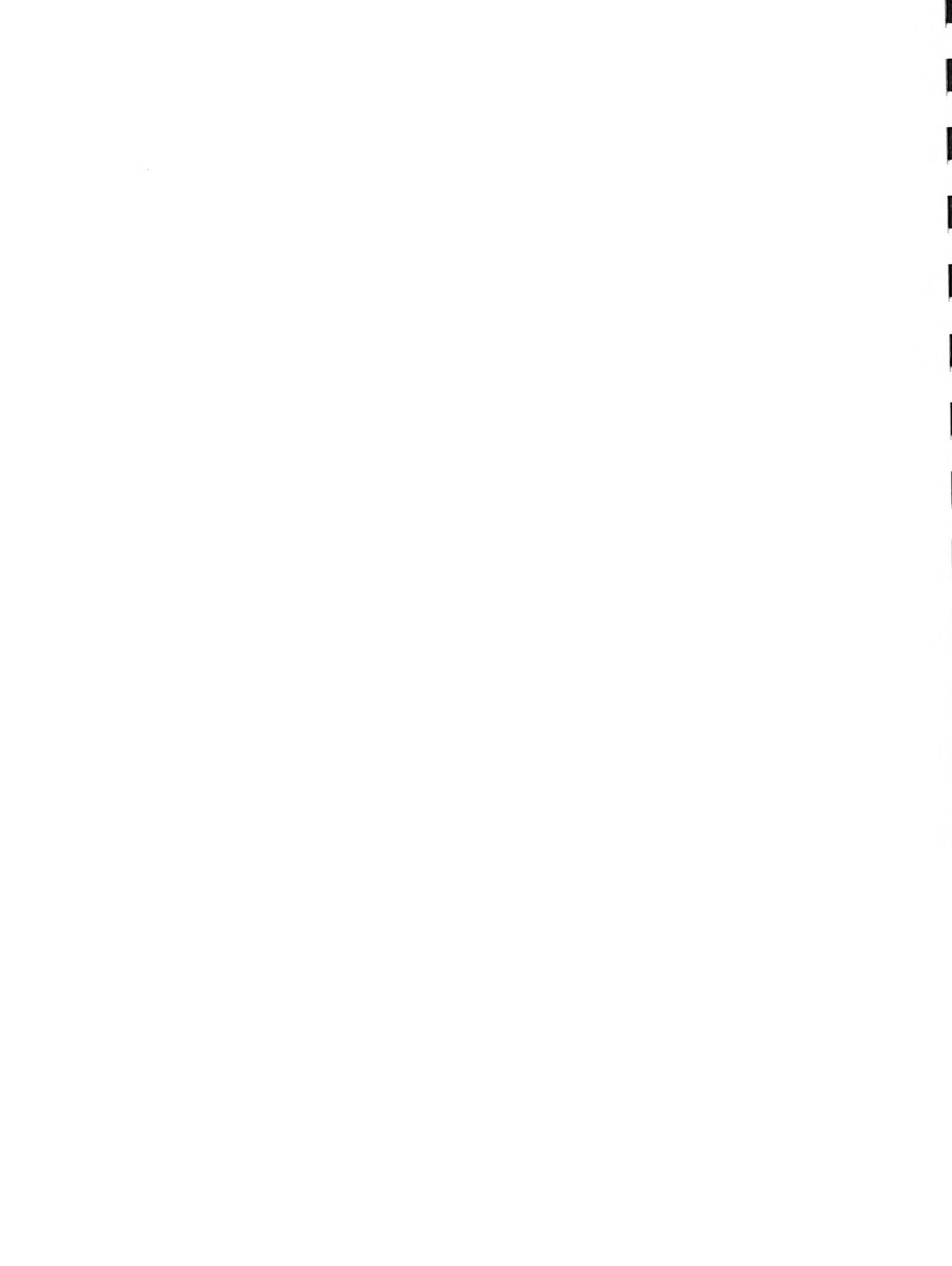
1. Coal Creek-Ashland will continue mining, raising production to 0.3 MTY.
2. The Montco Mine will go into production in 1982.
3. The Tongue River Railroad will be constructed.
4. The 1982 leasing will be successful for all Montana tracts.
5. There will be no delays.
6. The annual coal production in millions of tons is correct.
7. The estimated numbers of construction and operations workers is correct.
8. Maintenance leases at Colstrip and Decker will not create additional employees.
9. Coal ports will be developed for coal export.

NOTE: For "Mid Level" add the figures from Low Level to those of "Montana 1982 Federal Leasing". The 1982 leasing cumulative effect is one singular effect we want you to be aware of. So, please add the two levels to get an idea of a Mid Level.

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For High Level of coal production, several assumptions were made:

1. Coal Creek-Ashland will continue mining raising production to 0.3 MTY.
2. The Montco Mine will go into production in 1982.
3. The Tongue River Railroad will be constructed.
4. The 1982 leasing will be successful for all Montana tracts.
5. There will be no delays.
6. The annual coal production in millions of tons is correct.
7. The estimated numbers of construction and operations numbers is correct.
8. Maintenance leases at Colstrip and Decker will not create additional employees.
9. There will be a successful 1984 coal tract leasing by D.O.I. in adjacent counties and one additional tract in Powder River County.



Three Levels of Coal Development Anticipated

This report will have a major focus on three levels of anticipated coal production: low, mid, high. See Map 1 for a showing of mineral resources in Powder River County. No position is taken -- either for or against coal production -- in this report.

In 1984, based on the assumptions in this report, Montco will produce 3 million tons a year (MTY). The production future of Montco, as anticipated, will be added to the 0.3 MTY from Coal Creek Mine.

TABLE 1
LOW LEVEL Production in MTY

1984.....	3.3	MTY
1985.....	7.3	MTY
1986.....	9.3	MTY
1987.....	12.3	MTY

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In 1982, there is a potential for the Department of Interior (DOI) to lease four new tracts, all in Western Powder River County: Ashland (Coalwood); Ashland (Decker-Birney), Northwest Otter Creek; and Southwest Otter Creek; these are federal coal tracts.

The Bureau of Land Management (BLM) has estimated annual productions for each of these. Assuming this lease is successful and the BLM estimates of production, and Montco, by year, for these mines is correct, a schedule could be (for number of workers, see Table 17):

TABLE 2
Montana 1982 Federal Leasing with Montco and Coal Creek
Mid-Level Production in MTY

YEAR	ADDED TO LOW LEVEL	+	FROM LOW LEVEL	=	TOTAL
1984	0 MTY	+	3.3 MTY	=	3.3 MTY
1985	12 MTY	+	7.3 MTY	=	19.3 MTY
1986	28 MTY	+	9.3 MTY	=	37.3 MTY
1987	36 MTY	+	12.3 MTY	=	48.3 MTY
1988	38.9 MTY	+	12.3 MTY	=	51.2 MTY

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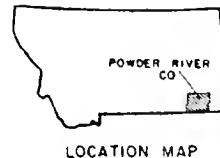
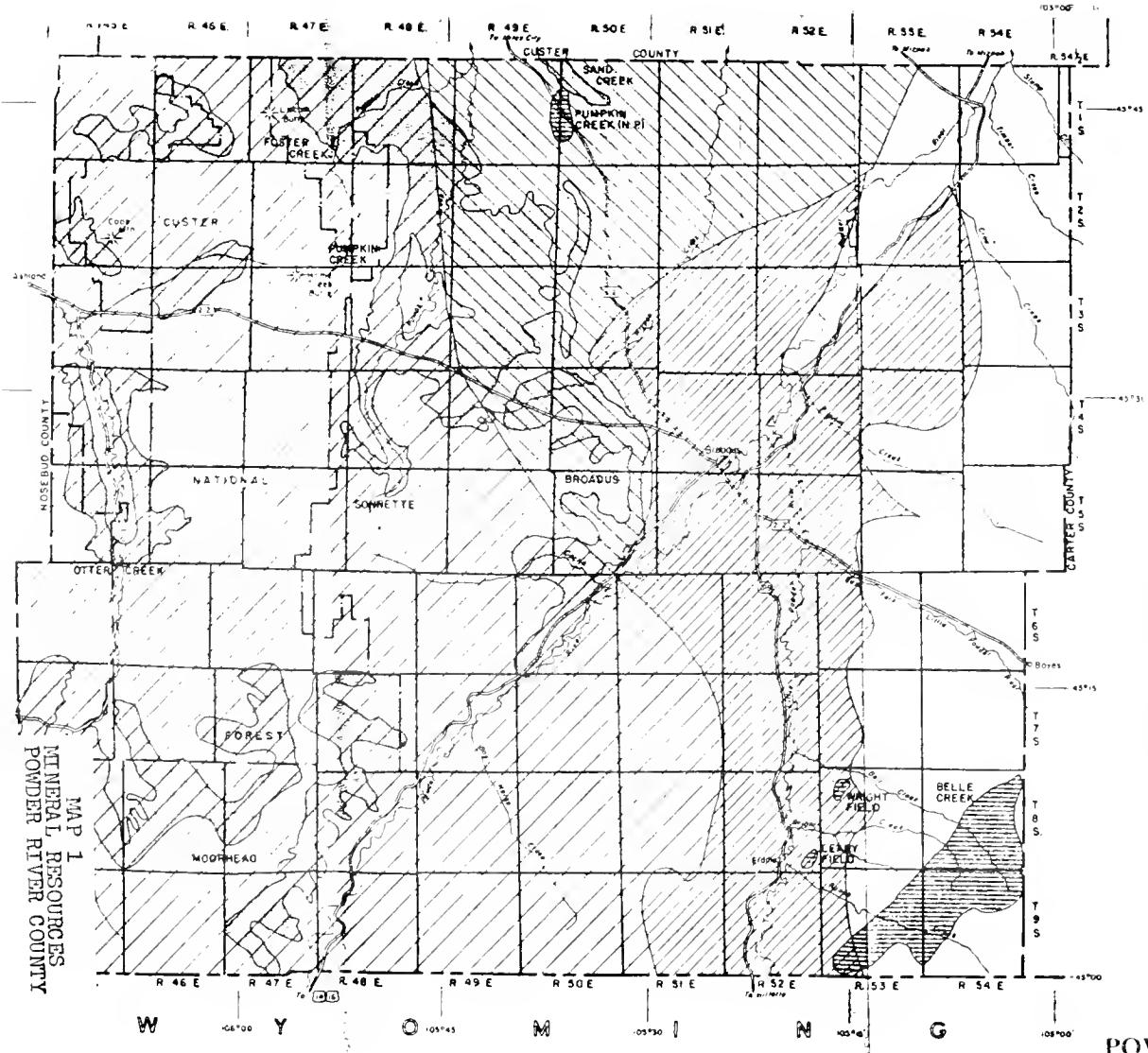
-15-



POWDER RIVER COUNTY

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LEGEND

- Major Stripable Coal Deposits
- Oil & Gas Fields
- Sub-Bituminous Coal - More than 30 inches thick
- Lignite - More than 30 inches thick
- Lignite - Less than 30 inches thick
- Non-Commercial Grade Coal

Source: Montana Bureau of Mines & Geology,
Montana Department of Natural Resources
and Conservation, Oil and Gas Conservation
Division

**MINERAL RESOURCE
POWDER RIVER COUNTY, MONTANA**

Many coal tracts are pending for 1984 DOI leasing (Table 11). Selecting one "scenario" for the development of a HIGH level was made from the list. It is to be used as only a guide to the community. With 1982 successful leasing, and with the successful 1984 leasing, more than one mine will be producing. Therefore, for HIGH LEVEL, these fields in Powder River County and adjacent counties might be:

From Mid Level

Montco

Ashland (Coalwood)

Northwest Otter Creek

Southwest Otter Creek

and

Foster Creek #1
 Foster Creek #2
 Foster Creek #3
 Sand Creek
 Beaver Creek
 Hanging Woman
 Moorehead

-45-

TABLE 3
HIGH LEVEL Production in MTY

YEAR	ADDED TO MTD LEVEL	+	MTD LEVEL	=	TOTAL MTY
1984	00	+	3.3	=	3.3
1985	00	+	19.3	=	19.3
1986	21	+	37.3	=	58.3
1987	49	+	51.3	=	97.3
1988	63	+	51.2	=	114.2
1989	63	+	51.2	=	114.2
1990	63	+	51.2	=	114.2

Many coal tracts are pending for 1984 DOI leasing (Table 11). Selecting one "scenario" for the development of a HIGH level was made from the list. It is to be used as only a guide to the community. With 1982 successful leasing, and with the successful 1984 leasing, more than one mine will be producing. Therefore, for HIGH LEVEL, these fields in Powder River County and adjacent counties might be:

From Mid Level

Montco

Ashland (Coalwood)

Northwest Otter Creek

Southwest Otter Creek

and

Foster Creek #1
 Foster Creek #2
 Foster Creek #3
 Sand Creek
 Beaver Creek
 Hanging Woman
 Moorehead

-45-

TABLE 3
HIGH LEVEL Production in MTY

YEAR	ADDED TO MID LEVEL	+	MID LEVEL	=	TOTAL MTY
1984	00	+	3.3	=	3.3
1985	00	+	19.3	=	19.3
1986	21	+	37.3	=	58.3
1987	49	+	51.3	=	97.3
1988	63	+	51.2	=	114.2
1989	63	+	51.2	=	114.2
1990	63	+	51.2	=	114.2



With the development of coal anticipated, the county will, as it has from oil production, benefit from coal production, in dollars. By law, dollars will be generated from taxation on the coal production. These are county gross proceeds tax, state severance tax, and federal mineral leasing royalties. The example below does not reflect federal royalties; it is for Coal Creek Mine.

An Example of Taxes on a Mine of 30,000 Tons/Year

For an annual production of 30,000 tons/year, the Coal Creek Mine, eight miles east of Ashland, has an annual payroll of \$250,000/year. In addition, the mine officials state that the mine provides another \$250,000 in payroll for contract truckers. In addition to payrolls, the mine paid the following taxes in 1980:

Gross Proceeds Tax.....	\$ 35,000	
Personal Property Tax.....	6,800	
Montana Severance Tax.....	112,000	-46-
Montana Resource Indemnity Tax.....	3,600	
Federal Strip Mine Tax.....	31,000	
Federal Black Lung Tax.....	13,500	
TOTAL TAXES PAID:.....	\$ 201,900	

The Montana Severance tax rates are, for each ton of coal produced in the state, imposed with the following schedule (MCA 15-35-103)

Heating Quality
(BTU/LB of Coal)

Surface Mining

Under 7,000.....	12 cents or 20%*
7,000 .. 8,000.....	22 cents or 30%
8,000 - 9,000.....	34 cents or 30%
Over 9,000.....	40 cents or 30%

*of value

Value means the contract sales price. This money goes to the state. A person is not liable for any severance tax upon the first 20,000 tons of the coal he produces in a calendar year.

The Gross Proceeds Tax* figured on contract value, accrues to the County of the mine. The Montana Codes Annotated (MCA) state in MCA 15-6-132 that coal is taxed at 45% of its annual gross proceeds. MCA 15-23-701, Part 7 sets out the reporting procedures. This 45% assessment is then multiplied by the mine's school district mill levy rate plus the county mills applying in that district.

Money is needed to offset added expenses. The revenue which can be anticipated will be set forth, by a 3 MTY level, by source of revenue from only the three taxes stated previously. These figures are in 1980 dollars. Average Montana coal market value is \$10.29/ton contract value. Both dollars and market values are in a state of change. These figures that are developed are provided for guidance only.

The state severance tax would be at 30% on the contract value:

$$3 \text{ MTY} \times \$10/\text{T} = \$30,000,000 \\ 30\% = \$9,000,000 \text{ in severance tax}$$

As this is written in January, 1981. the following is the disposition of the \$9,000,000 on 3 MTY:

Total severance revenues.....	100.00%
Coal trust fund.....	50.00%
State general fund.....	19.50%
Local impact and education fund....	18.25%
School equalization fund of the state.....	5.00%
Renewal resource development bond account.....	1.25%
Alternative energy resource development.....	2.50%
Park acquisition*.....	2.50%
County planning.....	0.50%
State Library Commission.....	0.50%

*The legislature in 1979 provided for funding certain works of art and cultural and aesthetic projects in this category.

The most coal in the Tracts in the county have federal coal. Federal coal is taxed by the federal government at 12½% royalty of the contract price. Half or 6¼% is returned to the state education and highway trusts.

$$\$30,000,000 \times .0625 = \$1,875,000$$

Either Map 7 or Map 8 will show you where the four new mines are. Map 9 shows where the rural schools are. You can see the School District 32J is where the four are.

Gross Proceeds Taxes on coal are based on:

1. Number of millions of tons per year;
2. The contract value of the coal;
3. and the 45% statutory factor.

An example:

$$3,000,000 \times \$10 = \$30,000,000$$

$$30,000,000 \times 0.45 = \$13,500,000$$

This \$13,500,000 is the Taxable Gross Proceeds for one 3 MTY mine.

\$13,500,000 can be used to apply any mill you like. If you like roads and bridges, then:

$$\$13,500,000 \times 8 \text{ mills} = \$108,000 \text{ new money for roads}$$

$$\$13,500,000 \times 3 \text{ mills} = \$40,500 \text{ new money for bridges}$$

Sources: Gross Proceeds Tax: 15-23, Part 7 and 15-6-132 MCA

Severance Tax: 15-35-103 MCA

Federal Mineral Royalty: Federal Public Law P.L. 94-579,
Title III, Section 317

A County Policy - 1978

Anticipating coal development and the growth of the economic base and the population, on April 3, 1978 the Powder River Board of Commissioners adopted the resolution below. The purpose of this resolution is to declare the policy of the County in encouraging productive and enjoyable harmony between the human environment and man's productive activities. The effect of the resolution is to balance the needs of the human environment with economic and technical consideration of the development of the county's natural resources.

The resolution was developed and adopted in order that Powder River County officials, boards and staffs would be included in a certain process. As stated in the Department of Health and Environmental Sciences Administrative Code, dated February 26, 1976, referenced as 16-2.2(2)-P2030 (Rule IV), titled: "Preparation of Preliminary Environmental Review." In pertinent part, this text, which is for the Montana Environmental Policy Act, Title 75, MCA, reads:

-49-

"(1) If the Department conducts a preliminary environmental review to make a determination as to whether the action may have a significant effect on the human environment, such review shall, based on information contained in the completed application or project proposal and other available information, include at a minimum: (c)... locally adopted environmental policies." This mandates early contact with the County.

A copy of the resolution.....

TITLE: The Powder River County Environmental Plan and Goals.

PURPOSE: It is the purpose of this resolution to declare a county policy which will encourage productive and enjoyable harmony between the human environment and man's activity.

JURISDICTION: All of Powder River County, including Broadus.

Declaration of County Policy for the Human Environment

The County Commissioners, recognizing the profound impact of man's activity in the interrelations of all components of the natural environment, particularly the profound influences of population growth, high density urbanization, industrial growth and

and expansion, resource exploitation, and new and expanding technological advances and recognizing further the critical importance of maintaining and restoring environmental quality to the overall welfare and development of man, declares that it is the continuing policy of Powder River County, in cooperation with the State of Montana and the federal government, and other concerned public and private organizations, to use all practical means and measures, including financial and technical assistance, in a manner calculated to foster and promote the general welfare, to create and maintain conditions under which the human environment and man's activities can coexist in productive harmony, and fulfill the social, economic, and other requirements of present and future generations of the people of Powder River County.

- A. In order to carry out the policy set forth in this resolution, it is the continuing responsibility of Powder River County to use all practicable means consistent with other essential considerations of county policy, to improve and coordinate county plans, functions, programs, and resources to the end that the county may.....
1. fulfill the responsibilities of each generation as trustee of the human environment for succeeding generations;
 2. assure for all people of Powder River County safe, healthful, productive, and esthetically and culturally pleasing surroundings;
 3. attain the widest range of beneficial uses of the human environment without degradation of the environment, risk to health or safety, or other undesirable and unintended consequences;
 4. preserve important historic, cultural and natural aspects of our unique heritage, and maintain, whenever possible, an environment which supports diversity and variety of individual choice, and
 5. achieve a balance between population and resource use which will permit high standards of living, and a wide sharing of life's amenities.
- B. The County Commissioners recognizes that each person has a responsibility to contribute to the preservation and enhancement of the environment.

General Directions to County Agencies, Departments and Boards

The County Commissioners authorize and direct that, to the fullest extent possible.....

- A. the policies, regulations, and resolutions of the county shall be interpreted and administered in accordance with the policies set forth in this act, and

B. all agencies, departments and Boards of the County shall.....

1. utilize a systematic approach which will insure the integrated use of the natural and social sciences and the environmental design arts in planning and in decision making which may have an impact on man's environment;
2. utilize procedures which will insure that presently unquantified amenities and values of the human environment may be given appropriate considerations in decision making along with economic and technical considerations;
3. include in every recommendation or report on proposals for projects programs and other major actions significantly affecting the quality of the human environment, a detailed statement on.....
 - a. the environmental impact of the proposed action,
 - b. any adverse environmental effects which cannot be avoided should the proposed be implemented,
 - c. alternatives to the proposed action,
 - d. the relations is between local short-term impacts on the human environment and the maintenance and enhancement of long-term benefits; and,
 - e. any undesirable and unintended consequences of the proposed action should it be implemented.

-51-

Prior to making any detailed report, the responsible county official shall consult with and obtain the comments of any agency which has special expertise with respect to any environmental impact involved.

4. study, develop, and recommend appropriate alternatives to courses of action in any proposed which involves unresolved conflicts concerning alternative uses of available resources.

Nothing in this declaration or in the general directions to county agencies, departments and Boards shall in any way affect the specific statutory obligations of any agencies of the county,

- a. to comply with criteria or standards of environmental quality,
- b. to co-ordinate or consult with state or federal

agency, or

- c. to act, or refrain from acting contingent upon the recommendations or certification of state or federal agencies.

Policies and goals set forth in this resolution are supplementary to those set forth in existing authorization of all agencies, departments and Boards of Powder River County.

Definition of Terms

- 1. "Human Environment" includes but is not limited to biological, physical, social, economic, cultural, and aesthetic factors that interrelate to form the environment in which the people of Powder River County live.

BOARD OF COUNTY COMMISSIONERS

S.S.: Floyd Irion, Chairman
R. C. Denson, Member
Eugene Wood, Member

-52-

Following were two implementing policies, with a preamble:

ADOPTED: July 30, 1979

County Commissioners

POLICIES PROVIDE A MEANS FOR EVALUATING CONSEQUENCES OF SOCIAL, ECONOMIC AND ENVIRONMENTAL ACTIONS PROPOSED

SUGGESTED GOAL FOR LARGE SCALE DEVELOPMENT:

To mitigate social, economic and environmental impacts on the community caused by rapid or large scale growth and development.

POLICY: Local governments anticipating or experiencing rapid or large scale development and growth should prepare and maintain plans to accomodate such development, minimizing harmful impacts on local citizens.

CONSIDER: areas of natural resource development,
areas of major recreational development,
areas of major residential development,
and transportation systems.

CONSIDER: alternative courses of action available to the community.

EVALUATE the following: type of impact,
secondary impacts,
populations projections,
time schedule of development,
necessary public facilities and services,
possible areas of critical or more than
local concern.

POLICY: Local government should consider private and public capacity to finance facilities and services in response to projected growth and development.

POLICY: Develop local land use plans for the effect of large scale development PRIOR to permit approval by state and federal agencies. Use the conservation District Long Range Plan as the basic Comprehensive Plan for the County. Update as needed.

In order to further implement the 1978 policy, the Impact Response Strategy was developed. It remains to be implemented but interest has reached us from the State BLM Director in his role as a member of the Regional Coal Team for the North Powder River Basin.

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ABOUT THE CUSTER NATIONAL FOREST

The Custer National Forest, Ashland District, provides recreational opportunities to the area. (See Map 2) The Ashland Plan, referenced elsewhere in this report, also mapped several features. The Forest is an important asset to the entire area under discussion. The maps are self explanatory. For your convenience, these maps follow a brief description of what the Forest managers anticipate if coal is to be developed in the area. The level of coal development described later as "Montana 1982 Federal Leasing" is bordered by the Forest, along Otter Creek Road as shown on Map 2. It is highly recommended that the full report be read. Excerpts follow.

Our TABLE 4

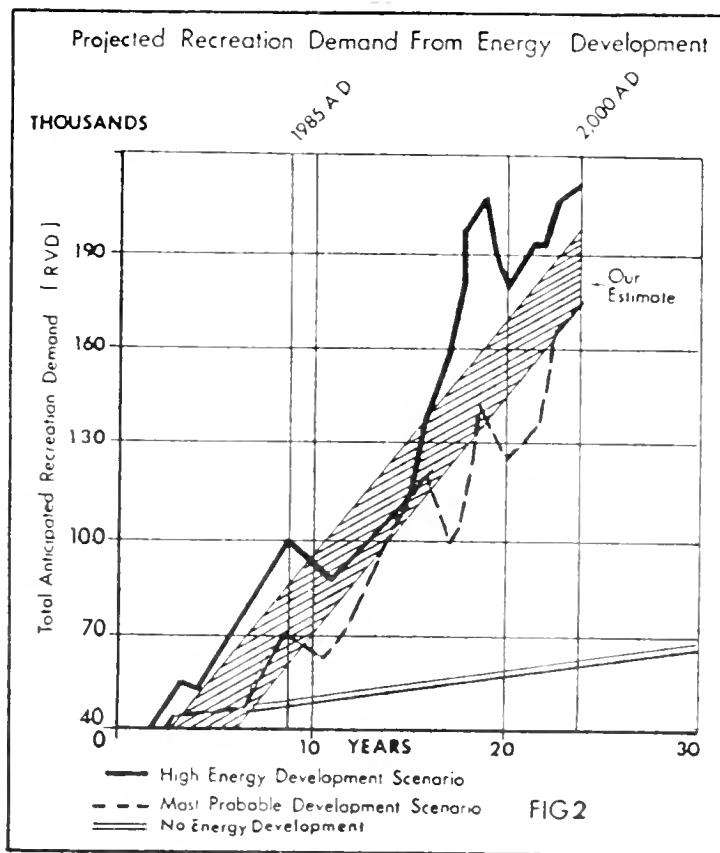
Development* Option	Years From Now																									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
*Table 27 Most Probable Development Scenario																										
Surface Mine (Less than 10 miles)	X																									
Surface Mine (Greater than 10 miles)	X	X	X		X		X		X		X		X		X		X		X		X		X		X	
Power Generation (Less than 10 miles)																										
Power Generation (Greater than 10 miles)		X		X		X		X		X		X		X		X		X		X		X		X		
Coal Gasification (Less than 10 miles)																										X
Coal Gasification (Greater than 10 miles)																										X

*Based on our interpretation of "Most Probable Regional Energy Development Scenario" from Table III-1, of Yellowstone Basin and Adjacent Coal Area Level B Study

-54-

"The results of this demand analysis indicate that there will be at least a doubling of recreation use within the next ten years. Chart 1 shows the anticipated recreational use increases, above the present level, over the next 30 years. It is assumed that the actual development would not exhibit the irregularities that the high and low energy development scenarios indicate. This is because the derivative work force and timing of development would be such that the population growth would be more steady. The shaded line in Chart 1 (on following page) indicates our estimate of how these factors would tend to stabilize the demand. If energy development does not take place, the recreational demand will probably only increase by about 5 - 10 percent per decade."

CHART 1



-55-

DESCRIPTION:

"Recreation management, as with all other resource management systems, entails certain activities that are done specifically for the recreationist and other activities that are done for some other purpose, but that still influence the recreationist or the value of the land for him. Present recreation management consists of maintaining two campgrounds, two picnic sites and two fish ponds, limited road maintenance, and administratively keeping the "doors open" to the public. As a result of this and other resource management, it is estimated that the use level in 1975 was approximately 37,800 recreation visitor days. The kind of recreation experience sought by most people visiting the Ashland Division can be placed in one of the following three categories:

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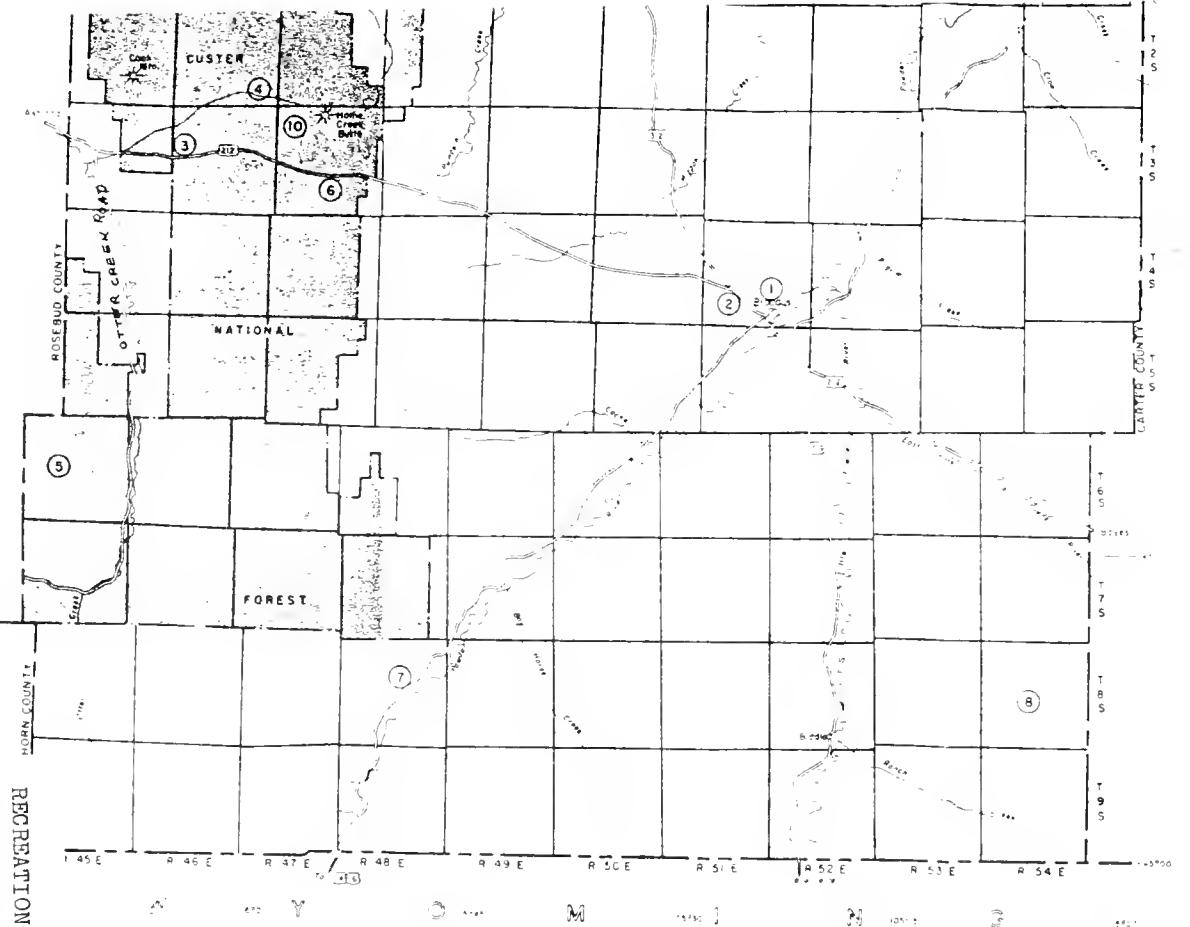
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RECREATION AND HISTORIC
AREAS, POWDER RIVER COUNTY

MAP 2

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TOTAL
37,800
100%



LEGEND

- ① Broodus Cliff Park, Cottonwood Park, Swimming Pool
- ② Golf Course
- ③ Red Shore Campground
- ④ White Tail Campground
- ⑤ Cow Creek Campground
- ⑥ Lemonade Springs - sk and camping area
- ⑦ Reynolds Battlefield
- ⑧ Belle Creek Oil Field
- ⑨ Powderville Boothill
- ⑩ Wilber Creek Fishpond
- [] Custer National Forest

RECREATION AND HISTORIC AREAS POWDER RIVER COUNTY, MONTANA

FEBRUARY 1975

5 0 5 10 MILES
SCALE 1:500,000

SOURCE: S.C.S., Conservation District

Long Range Plan, 1971 - MAP 3

(a) Finding Something. Here the person is hoping to find something. This could be the hunter searching for a deer, the local resident looking for a wild plum patch, or the photographer trying to find an interesting rock formation worthy of a photograph. This may be done either with or without a vehicle. That is, he may use a vehicle just for general access to the area and then walk, or he may do his searching solely with a vehicle.

(b) Trying Something. Here the person is wanting to try something, such as a rock climber trying to reach the top of a sheer rock face, the driver of a four-wheel drive vehicle challenging a steep hill, or a snowmobiler attempting to navigate difficult terrain. Again, this may or may not require a motorized vehicle.

(c) Getting Away From It All. This person's main intent is to use the Forest land as a change of pace in life and to enjoy the atmosphere, the scenery, the shade, or the relative solitude. He does not feel the need to experience a challenge of finding or trying something. This could be the camper, the picnicker, or the pleasure driver. He may very well find or try something if the occasion arises but this was not his main reason for being there. -57-

The only data that are available concerning annual number of users are those approximations provided in the R.I.M. report. These data are presented in the following table.

Although the greatest use by category is for Getting Away From It All, the greatest single use within any category is for big game hunting, which was about 8 - 10,000 recreation visitor days in 1975."

TABLE 5
Recreation Visitor Day Use (RVD) by Categories
1975 R.I.M. Report

	Finding Something Motor	Finding Something Non-Motor	Trying Something Motor	Trying Something Non-Motor	Getting Away From It All	Getting Away From It All	TOTAL
Total	12,800	5,700	2,000	1,600	15,700	37,800	
Percentage Of All Use	34%	13%	4%	2%	47%	100%	

(a) Finding Something. Here the person is hoping to find something. This could be the hunter searching for a deer, the local resident looking for a wild plum patch, or the photographer trying to find an interesting rock formation worthy of a photograph. This may be done either with or without a vehicle. That is, he may use a vehicle just for general access to the area and then walk, or he may do his searching solely with a vehicle.

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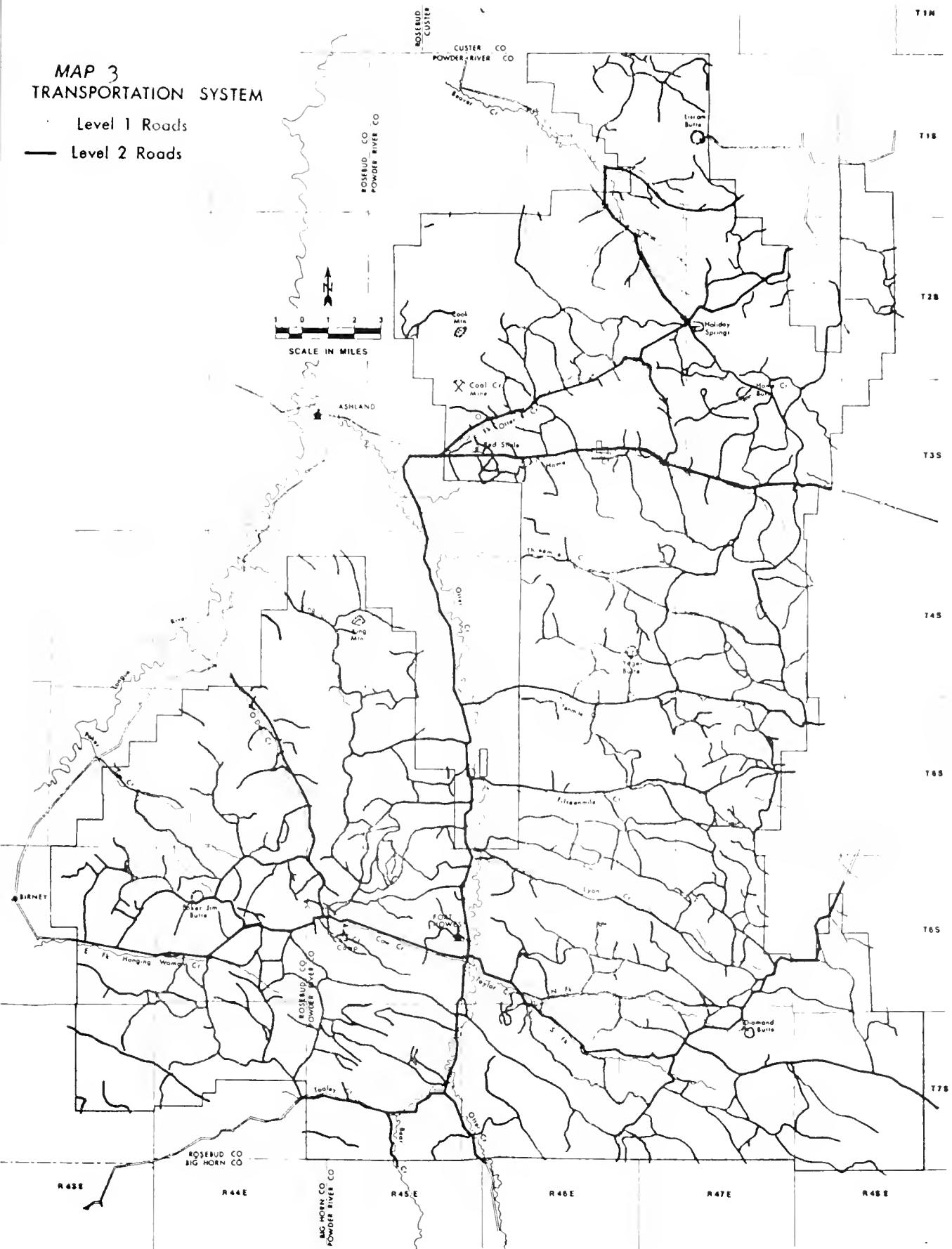
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Total	12,800	5,700	2,000	1,600	15,700	37,800	
Percentage Of All Use	34%	13%	4%	2%	47%	100%	

MAP 3
TRANSPORTATION SYSTEM

Level 1 Roads

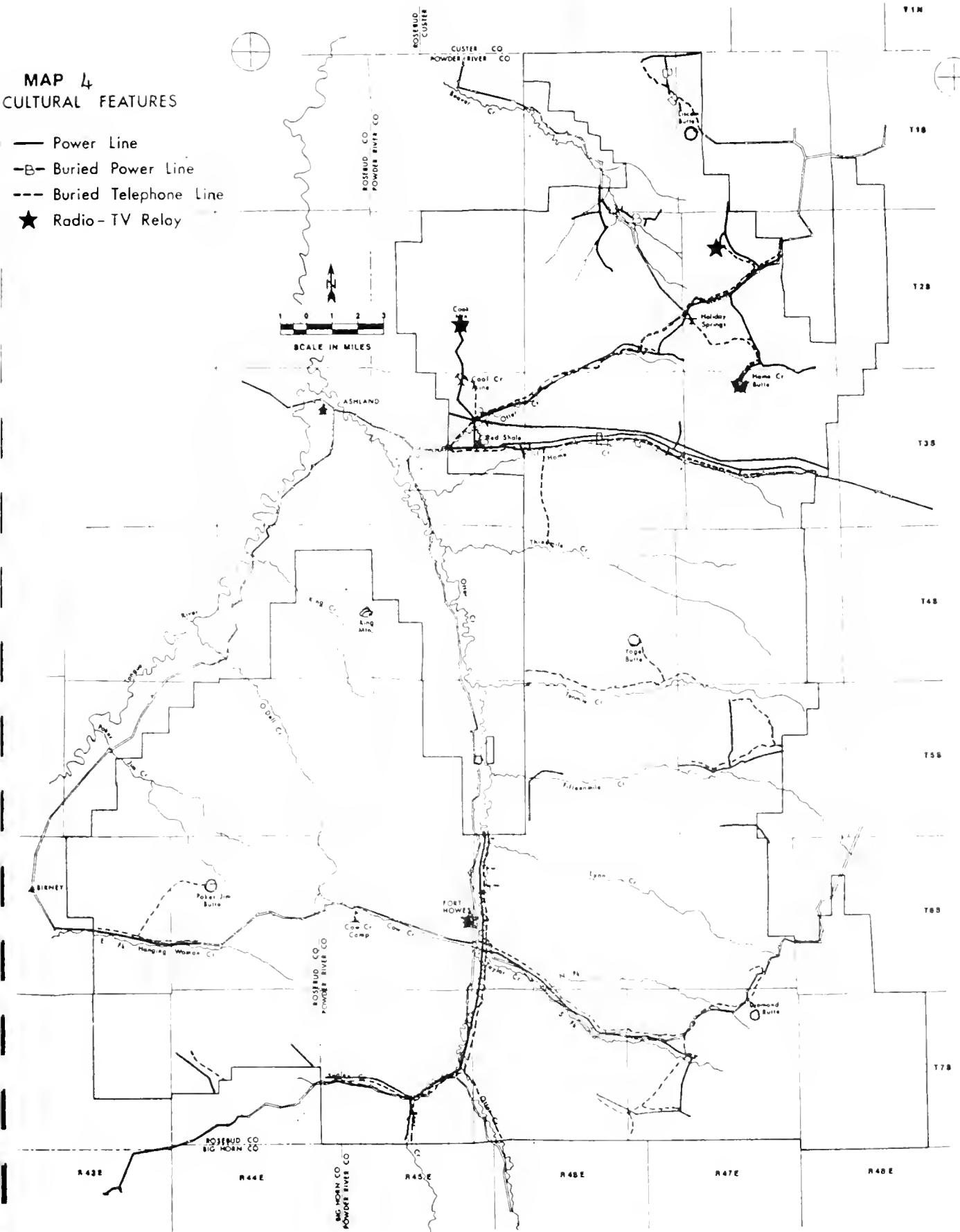
— Level 2 Roads



CUSTER NATIONAL FOREST
ROAD SYSTEM - MAP 3

MAP 4
CULTURAL FEATURES

- Power Line
- B- Buried Power Line
- Buried Telephone Line
- ★ Radio-TV Relay



MAP 5

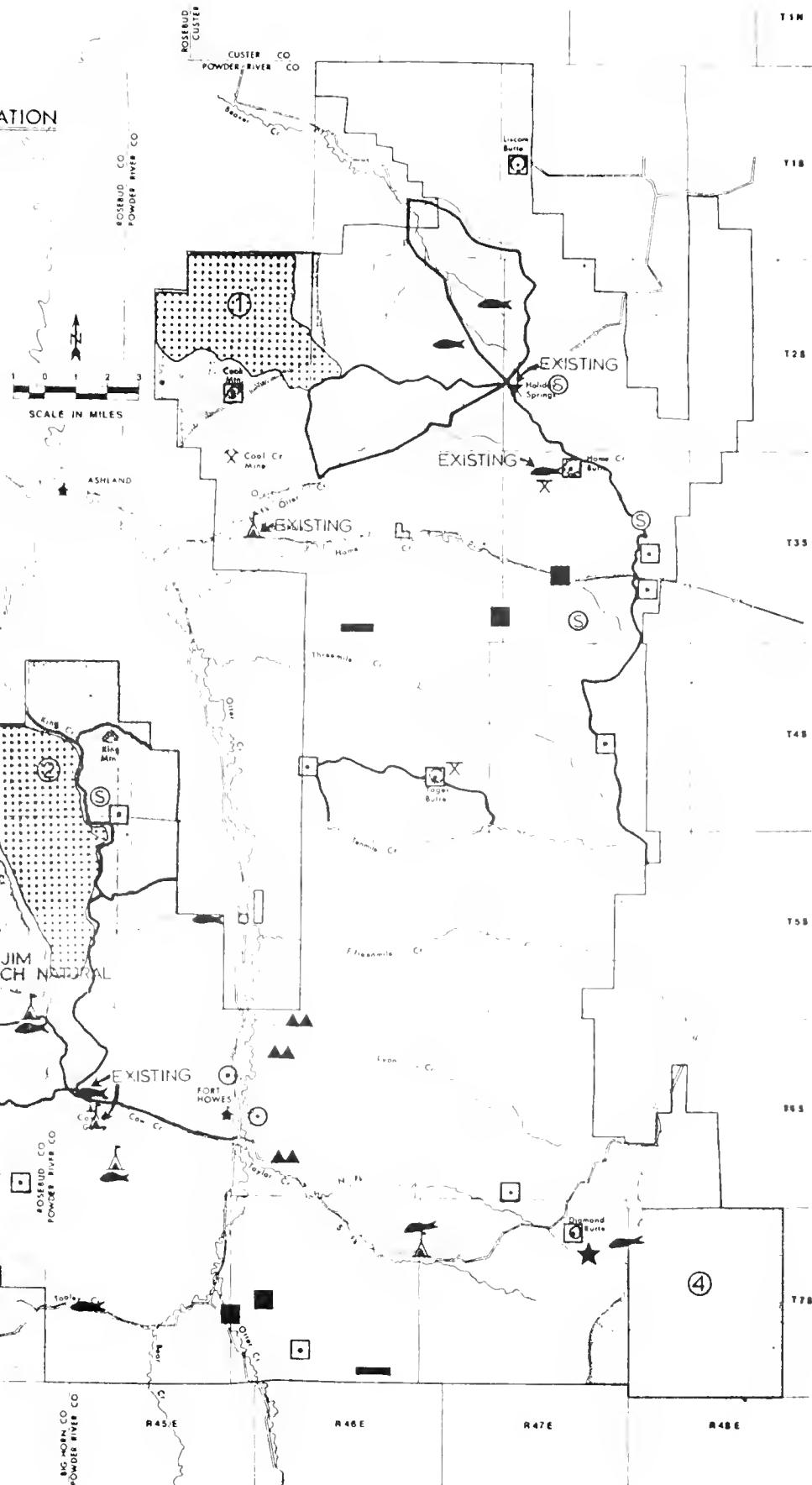
EXISTING & POTENTIAL RECREATION

EXISTING DEVELOPMENTS AS
INDICATED ON MAP

POTENTIAL DEVELOPMENTS

- Fish Pond
 - ▲ Campground
 - Prairie Dog Town
 - ▲ Rock Climbing Area
 - Viewpoint
 - Petrified Wood Area
 - Landmark
 - X Picnic Area
 - (S) Snowplay Area
 - ★ Mico Crystal Area
 - Scenic Drives
 - Hiking and Riding Areas
- ① Cook Mtn.
② King Mtn.
③ Tongue River Breaks
④ Powder River Breaks

█████ Roadless Area (Rose II)



CUSTER NATIONAL FOREST
EXISTING & POTENTIAL
RECREATION - MAP 5

As is seen on Map 1, the Forest contains strippable coal. Its extraction by strip mining is prohibited by federal law, specifically.

However, the Ashland Plan provides a map (Map 6) of areas under valid oil and gas lease, August 1977. Another excerpt follows:

"OIL AND GAS EXPLORATION AND DEVELOPMENT. As mentioned previously, there are no producing oil or gas wells at this time. However, there is and has been intermittent exploration activity, and many dry holes have been drilled. As of this report, approximately 60 percent of the Ashland Division has been leased (see Map 6). (Five years ago, approximately 90 percent of the Division was under lease.) These leases are granted by the D.O.I. under the authority of the Mineral Leasing Act of February 25, 1920. No new leases have been issued during the last three years, nor will any be made until this land use plan has been completed and has general public support.

The Ashland Plan states two options:

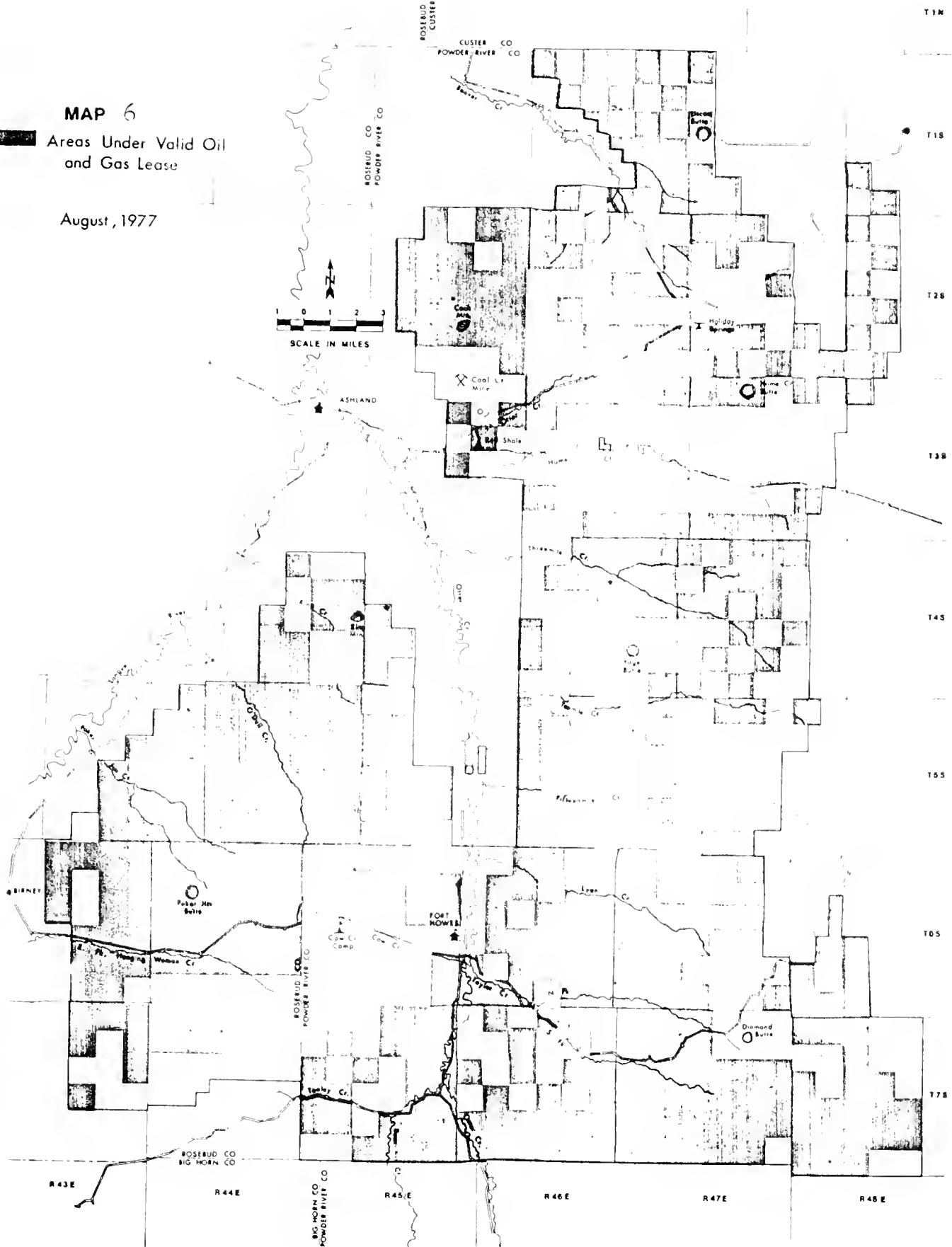
"MANAGEMENT OPTIONS FOR OIL AND GAS EXPLORATION AND DEVELOPMENT. In order to prevent or minimize disturbance of other resource values, there are several options that are available. These options below are oriented towards controlling the degree or amount of disturbance. Any or all of these may be utilized. OPTION 1: Recommend Lease Issuance But, Allow No Surface Occupancy On Sensitive Areas.

This option would be selected for those areas where scenic, wildlife, or watershed values could be significantly damaged. Examples of areas that would be affected are, recreation sites, scenic drives, "low-density" use areas, natural areas, critical wildlife habitat, most slopes greater than 30 percent, and Open Hillsides and Scoria-Sandstone Outcrop units. This option would require that "off-site" exploration and production techniques be utilized.

OPTION 2. Recommend Lease Issuance But Allow Only Limited Occupancy. This option would be selected for those areas where influences on other resources need to be only minimized but not

MAP 6
**Areas Under Valid Oil
and Gas Lease**

August, 1977



CUSTER NATIONAL FOREST
AREAS UNDER VALID OIL &
GAS LEASE, 1977 - MAP 6

necessarily protected. Examples of areas where this option could be applied are: important but noncritical wildlife habitat, Moist Slope Ponderosa Pine and parts of the Dry Slope Ponderosa Pine units, slopes generally between 10 - 30 percent, quarter- to half-mile zones around recreation sites, and those areas where there could be damage to reservoirs or wells."

GENERAL STATISTICS ABOUT

POWDER RIVER COUNTY

January, 1981

POPULATION:.....2,583 (Broadus - 715)

GROWING SEASON:.....100 — 128 Days
April through September

ESTIMATED MAXIMUM RAINFALL:.....Frequency of once in:

2 Years, 24 Hr. Duration - 1.7"
5 Years, 24 Hr. Duration - 2.4"

TEMPERATURE RANGE:.....108° to -42° F.

MEAN ANNUAL TEMPERATURE:.....45° F.

GEOLOGY:.....The county is on the western edge of the Black Hills uplift and the eastern edge of the Powder River Basin.

ACREAGE BY LANDSCAPE CLASS:.....
(Taken from the Powder River Conservation District Long Range Plan. 1976*)

Cropland:	150,970	-63-
Pasture:	30,000	
Range:	1,218,201	
Woodland:	85,528	
Others:	5,500	
Urban:	<u>300</u>	
TOTAL:	1,490,499	

NUMBER OF FARMS:.....364

AGRICULTURE INCOME:.....71.5% Livestock
25.8% Crops

Average cash farm receipts have been higher than state average, ranking 24th thru the 56 counties.

MINERAL RESOURCES:.....OIL:¹ Oil reserves are estimated at 128,700,000 barrels: cumulative Belle Creek field production in 1979 was 95,829,821 barrels; Leary and Wright Fields in 1971 was 77,331 brls.

*Liberal use of material from this source.

¹Bureau of Land Management, Oil and Gas Environmental Assessment of BLM Leasing Program, February 1980.

MINERAL RESOURCES (con't):.....	NATURAL GAS ¹ : Belle Creek field in 1971 was 2.7 cubic feet; Pumokin Creek field production figures were not available.
	SAND AND GRAVEL: quite limited; no commercial operation.
	COAL: 43.4 billion tons, reserves 6.6 (15%) billion tons considered strippable; overburden ranges from 200-120; average bed thickness ranges from 9 - 40'.
RECREATION AREAS:.....	Hunting, fishing throughout county for: mule deer, antelope, white-tail deer, sharp-tail grouse, hungarian partridge, ring neck pheasant, limited numbers of water fowl; trout, catfish, northern pike; camping areas in Custer National Forest. -64-
RECREATIONAL FACILITIES IN OR NEAR THE TOWN OF BROADUS:.....	public camping areas, rodeo arena, county fair grounds with major multi-purpose building, city park, baseball fields, swimming pool -- enclosed, golf course, grass greens, musuem, community meeting hall, ice-skating, target-practice, tennis courts.
	Retail: bowling, theatre, restaurants, cafes, bars.
TELEVISION:.....	county owns, operates, maintains this service; signals from Billings and Rapid City (cable TV proposed); Educational Television Service in planning stage.
LAW ENFORCEMENT:.....	Sheriff and 3 deputies, 4 dispatchers; Jail: 1980, 4 cells.

¹See BLM reference, page 63.

SECTORS OF EMPLOYMENT:.....	Agriculture - 403 Mining & Construction - 178 Public Administration - 196 Utilities - 14 Trade & Finance - 80 Professional, Educational, & Religious - 40
	TOTAL: 911 (1970 Census)
LIFE - SAFETY SERVICES:.....	Emergency Medical Training, (EMT) - 26 Ambulances - 4 (one at Belle Creek) Fire - 32 volunteers
COUNTY HUMAN SERVICE WORKERS:.....	(all part-time) one worker. each category, 1 day per week: Sanitarian, Welfare, Aging, Probation, Juvenile Probation, Alcohol and Drug Counselor, Mental Health, Social Security.
RURAL POPULATION:.....	East Powder Division - 726 Otter Division - 474 Rosebud County/Ashland - 65- Division - 569
COUNTY TRANSPORATION SYSTEM:.....	Airport: single runway (proposed lengthening) no commercial service Rail: None Bus: Senior Citizens; no commercial Freight: United Parcel Service and U.S. Mail from Miles City Highways: Highway 212 east and west; Highway 312 Broadus to Miles City; Highway 59 Broadus to Gillette, Wyoming; Secondary Roads: 1,239 miles
MARKETING:.....	Small grains: through Miles City or Belle Fourche, SD elevators Livestock: Miles City, direct to feeders; yards in Belle Fourche and St. Onge, South Dakota

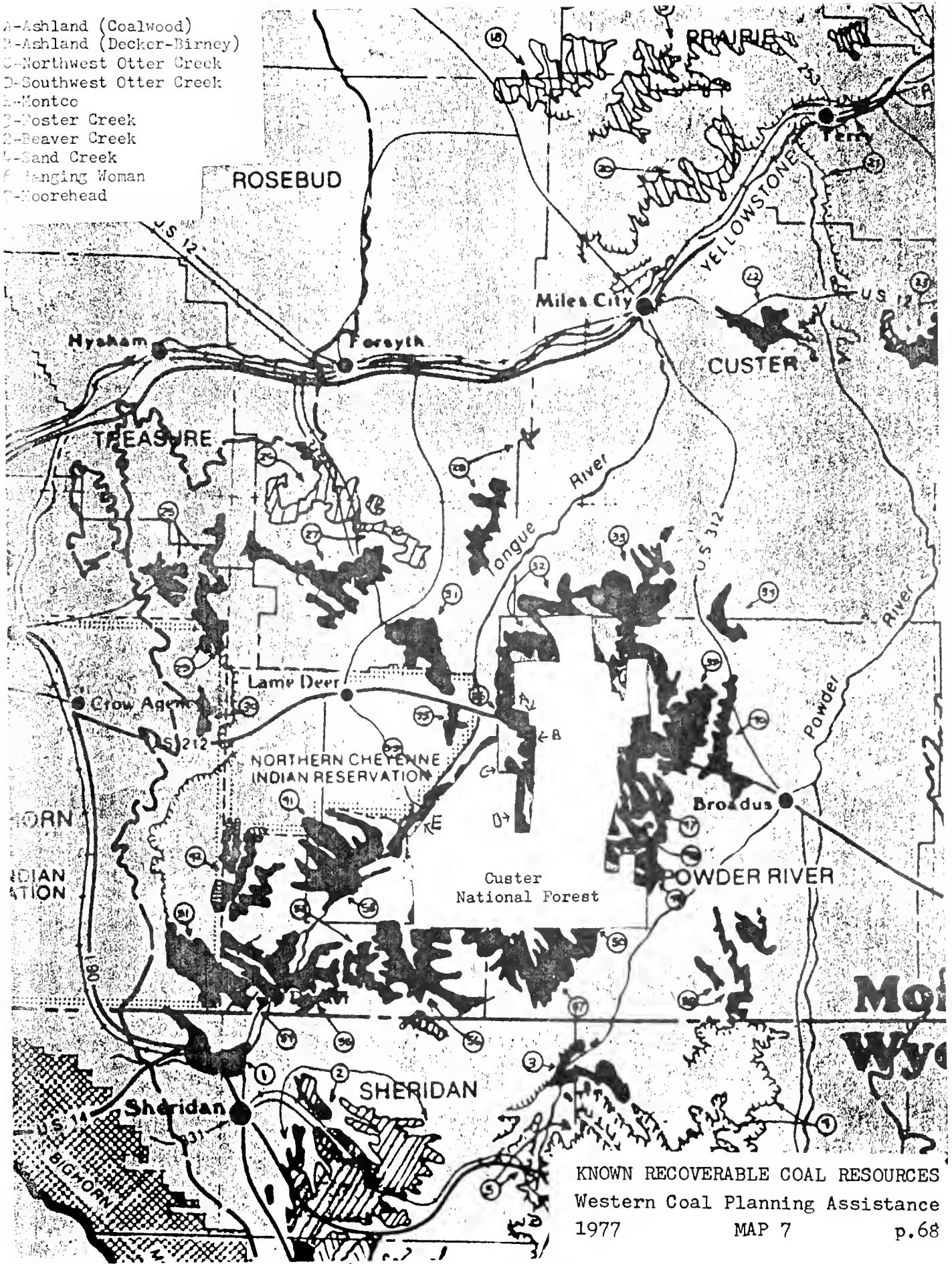
INFORMATION ON THE
FACILITIES AND SERVICES IN TRADE CENTER, BROADUS

FORM OF GOVERNMENT:.....Strong Mayor - Council
GENERAL GOVERNMENT:.....Clerk-Treasurer, full part-time clerk
Supervisor/Maintenance
Supervisor/Parks and Sanitation
General Maintenance
WATER:.....3 wells; storage for 100,000 gallons
SEWER TREATMENT:.....3-cell lagoon
SOLID WASTE:.....Domestic: pick up once a week
Commercial: pick up as needed
STREETS:.....7.285 Miles (4.10 miles surfaced
w/3" high grade bituminous)(2.3
miles surfaced w/lower grade)(2
blocks covered w/temporary mat)
(0.335 miles gravel surface)
ALLEYS:.....2.128 miles all gravel surface
ACRES IN BROADUS:.....225.9
TAX EXEMPT ACRES:.....47.129 (17.23 owned by county) -66-
WATER SYSTEM:.....100,000 storage (projected added
need: 251,400 gallons): recommended
fire flow 1000/gpm at 20 psi for
2 hours; 280 meters for 337 units;
average daily usage per person:
100 gallons: maximum: 400/gallons
per person: available supply from
3 wells: 345/gpm, 96,800 gal/day:
no treatment; water rights: 605
acre feet/year
SEWERAGE TREATMENT:.....3 lagoons, design population 1,500
LOCATED IN TOWN CENTER:.....County Court House, Library, Nursing
Home, Clinic, Dental Clinic
TELEPHONE SERVICE:.....Mountain Bell and Range Telephone
Cooperative
ELECTRIC POWER:.....Tongue River Electric Cooperative;
at Belle Creek: Black Hills Power
and Light
HEAT:.....Propane is main home and commercial
heat; suppliers are Cal-Cas and
Wheatwell Propane; coal and heating
oil are also used.



EXISTING AND ANTICIPATED LEVELS OF COAL PRODUCTION
IN AND ADJACENT TO THE POWDER RIVER COUNTY AREA

- A-Ashland (Coalwood)
- B-Ashland (Decker-Birney)
- C-Northwest Otter Creek
- D-Southwest Otter Creek
- E-Montco
- F-Poster Creek
- G-Beaver Creek
- H-Sand Creek
- I-Hanging Woman
- J-Hoorehead





EXISTING AND ANTICIPATED

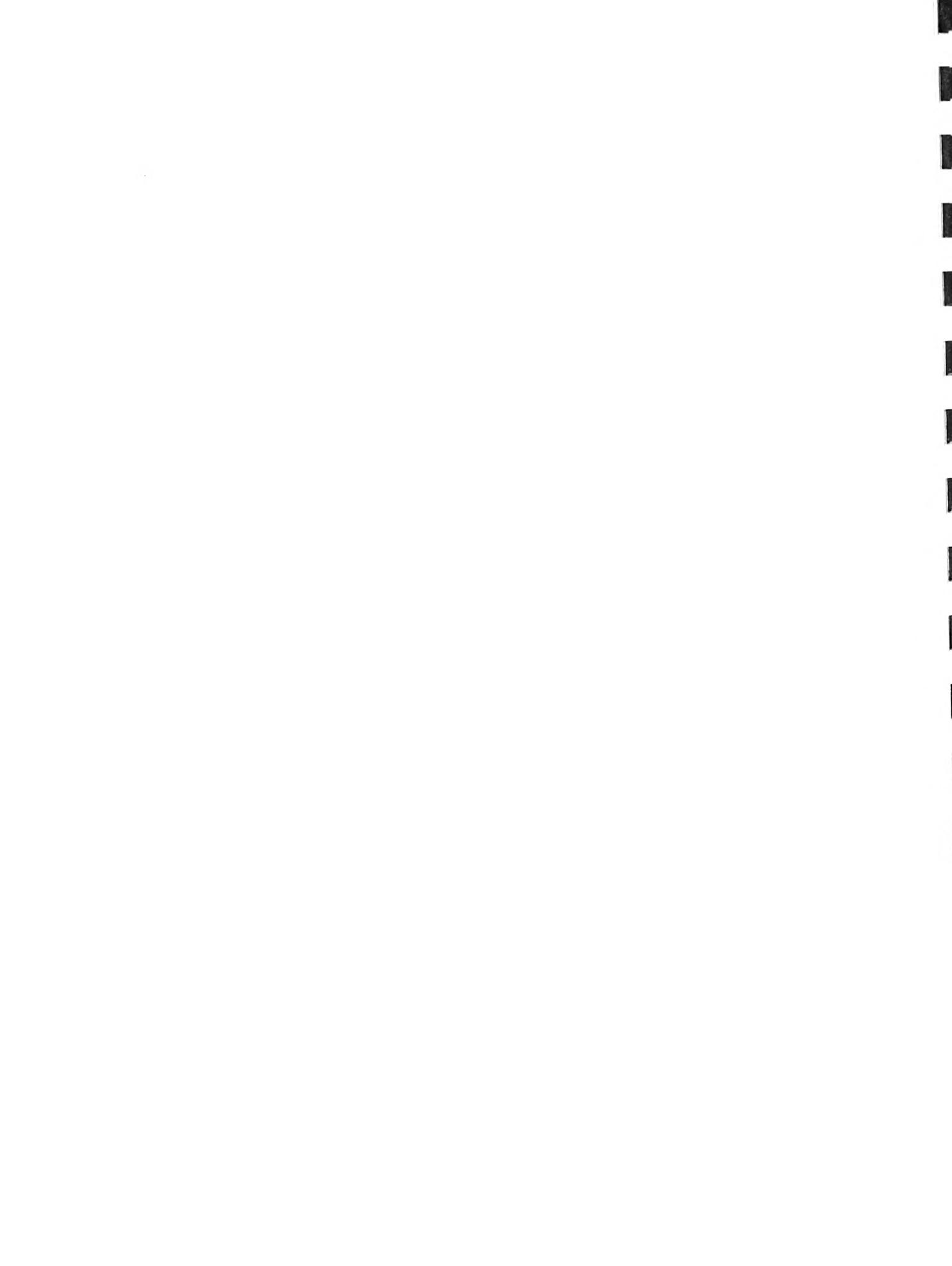
MINING IN POWDER RIVER COUNTY AND ADJACENT COUNTIES

In the area and adjacent to Powder River County, 31.6 million tons per year are presently mined. Of this total, 0.1 million tons per year in Powder River County are mined at Coal Creek by 17 miners. Truck transportation of this coal provides employment for 17 truckers.

TABLE 6
PRESENT AREA COAL PRODUCTION
IN MILLION TONS/PER YEAR

AREA OPERATION	1980 PRODUCTION MILLION TONS/YEAR
<u>BIG HORN COUNTY:</u>	
Decker East.....	6.3
Decker West.....	6.4
NERCO Spring Creek.....	0.2
Westmoreland Sarpy Creek.....	5.0
<u>POWDER RIVER COUNTY:</u>	
Coal Creek Ashland.....	0.1
<u>ROSEBUD COUNTY:</u>	
Peabody Big Sky.....	3.0
Western Energy Colstrin.....	<u>10.6</u>
<u>AREA TOTAL:</u>	<u>31.6</u>

There has been no adverse impact upon the social or economic structure of Powder River County.



In the area, growth in millions tons/year (MTY) as well as transportation is forecast by the Department of Energy. In January, 1981, the Department of Energy provided a Western Coal Survey. According to that report (DOE/RA-0045/1), the survey is conducted periodically by phone. Questions are asked about potential productive capacity; coal under contract; transportation; permits, barriers and the need for leasing Federally owned coal. "Productive capacity" is defined, in the report, as a level of anticipated production based on technical feasibility as well as individual expectations as to demand, regulatory approvals, and so forth. The Survey provided the periodic summary in Table 7 for existing and proposed mines in this area.

TABLE 7
1981-1990 PRODUCTIVE CAPACITY
IN MILLION TONS/PER YEAR

AREA OPERATION:	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	-70-
<u>BIG HORN COUNTY:</u>											
Consol CS Ranch	0.0	0.0	0.0	0.0	0.0	1.5	3.0	5.0	5.0	5.0	
Decker East	6.9	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	
Decker West	6.9	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	
NERCO Spring Creek	5.0	6.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	
Peter Kiewit Squirrel Creek	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
Westmoreland Sarpy Creek	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	
<u>POWDER RIVER COUNTY:</u>											
Coal Creek Ashland	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
<u>ROSEBUD COUNTY:</u>											
Montco Mine	0.0	0.0	0.0	1.0	2.0	4.0	6.0	6.0	6.0	9.0	
Peabody Big Sky	3.6	3.4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	
Western Energy Colstrip	11.7	11.5	12.0	15.5	16.6	17.0	17.1	16.9	16.9	15.9	
<u>AREA TOTALS:</u>	<u>44.3</u>	<u>45.1</u>	<u>49.7</u>	<u>54.2</u>	<u>56.2</u>	<u>60.2</u>	<u>63.8</u>	<u>67.6</u>	<u>67.6</u>	<u>70.6</u>	

The announced coal production schedule for Montco differs from the Department of Energy survey. A company official announced that production as:

TABLE 8
ANNUAL ANTICIPATED* MONTCO* PRODUCTION
IN MILLION TONS/PER YEAR

AREA OPERATION	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Montco	0.0	0.0	0.0	3.0	7.0	9.0	12.0	12.0	12.0	12.0

An official of Coal Creek-Ashland projects the production to be 0.3 million tons per year.

Both the Montco and Coal Creek workers are anticipated to reside in the area during construction and, later, during operation.

As with the Tongue River Railroad, construction employment is short-lived; operations employees are anticipated to reside for 40 years.

-71-

In a January 16, 1981 public notice by the Department of Energy, production forecasts for 1990 differ somewhat from the January Western Coal Survey.

From Table 7, the 1990 forecast was for 70.6 MTY. These are production levels not dependent upon future federal coal leasing. In addition to this forecast, federal coal leasing is scheduled by the Department of Interior for April, 1982. The Department of Interior leasing is anticipated to be offered biannually, for example, in 1984, 1986, etc.

In Montana, federal tracts known as Spring Creek, Colstrip A, B, C and D; and Decker West and North are considered "maintenance" tracts. In other words, these tracts will provide for a continuing production level at Colstrip and Decker. These provide for 312.07 million of tons. Across 40 years, mine life, this is 7.8 MTY. Four new coal tracts are proposed for 1982 federal leasing in Montana. These are in Powder River County.

* Conversation with spokesman, June 11, 1980



TABLE 9
1990 DEPARTMENT OF ENERGY
PROJECTED PRODUCTION
FROM EXISTING AND POTENTIAL MINES

AREA OPERATION	1990/MTY
BIG HORN COUNTY:	
Existing Mines:	
Decker.....	14.6
Spring Creek.....	7.0
Absaloka.....	10.0
Potential Mines:	CX-Squirrel Creek.....
	8.0
ROSEBUD COUNTY:	
Existing Mines:	Rosebud.....
	19.1
	Big Sky.....
	4.2
Potential Mine:	Montco.....
	9.0
POWDER RIVER COUNTY:	
Existing Mine:	Coal Creek.....
	<u>0.3</u>
TOTAL PROJECTED COAL PRODUCTION IN POWDER RIVER COUNTY AREA:	
	<u>72.2</u>

TABLE 10
POWDER RIVER COUNTY COAL RESERVES
PROPOSED FOR 1982 FEDERAL LEASE*
(IN MILLIONS OF TONS)

FIELD DESCRIPTION	FEDERAL RESERVE	PRIVATE COAL	STATE COAL	RECOVERABLE RESERVES	ANNUAL PRODUCTION
Ashland (Coalwood)	201.6	162.0	11.0	374.6	9.4
Ashland (Decker-Birney)	108.9	202.5	55.8	367.2	9.1
Northwest Otter Creek	138.6	210.2	62.1	410.9	10.3
Southwest Otter Creek	135.4	218.9	44.5	403.8	10.1

*1981 Site Specific Analyses, prepared by Bureau of Land Management.

After further study and consideration of criteria¹, the Department of Interior will make decisions for 1984 leasing. In 1980, -73- such study was delayed for several fields. The fields below, formerly scheduled for 1982 leasing, are anticipated to be offered by the Department of Interior for 1984 leasing.

TABLE 11
AREA COAL RESERVES PENDING¹
FOR 1984 FEDERAL LEASING

FIELD DESCRIPTION ²	FEDERAL RESERVES (IN MYT)
Sweeney-Snyder.....	65.419
Foster Creek.....	557.83
Sand Creek.....	107.11
Broadus (Pumpkin Creek).....	383.90
Kirby.....	272.58
Birney.....	818.50
Hanging Woman.....	1,087.03
Moorehead.....	1,816.78

*Information from BLM, Powder River Resource Area Management Framework Plan, Amendments, June 1980, Final.

¹This table represents preliminary information. BLM will prepare site specific Analyses prior to lease.

²See General Location Map.

The out-of-state reader should not be misled by the General Location Map 8; Quietus, Otter, Moorehead, Decker, Birney, Brandenberg, etc. are place names for rural post offices; these are not small trade centers.

An alternative is to assume no 1982 federal leasing but that two private projects will go forward without delay. These two projects are the Montco-Nance mine with a production of 12 million tons per year and the Tongue River Railroad which would provide for coal transportation and for other commodities. This could be considered a low level of development in the area.

TABLE 15
LOW LEVEL OF COAL DEVELOPMENT
ANTICIPATED AREA WIDE EMPLOYMENT, BY YEAR, 1982-1990

DEVELOPMENT	1982	1983	1984	1985	1986	1987	1988	1989	1990
<u>MONTCO:</u>									
Construction:	25	450	350	0	0	0	0	0	0
Operations:	0	0	275	300	375	425	425	425	425
<u>TONGUE RIVER RAILROAD:</u>									
Construction:	100	100	100	0	0	0	0	0	0
Operations:	0	0	20	20	20	20	20	20	20

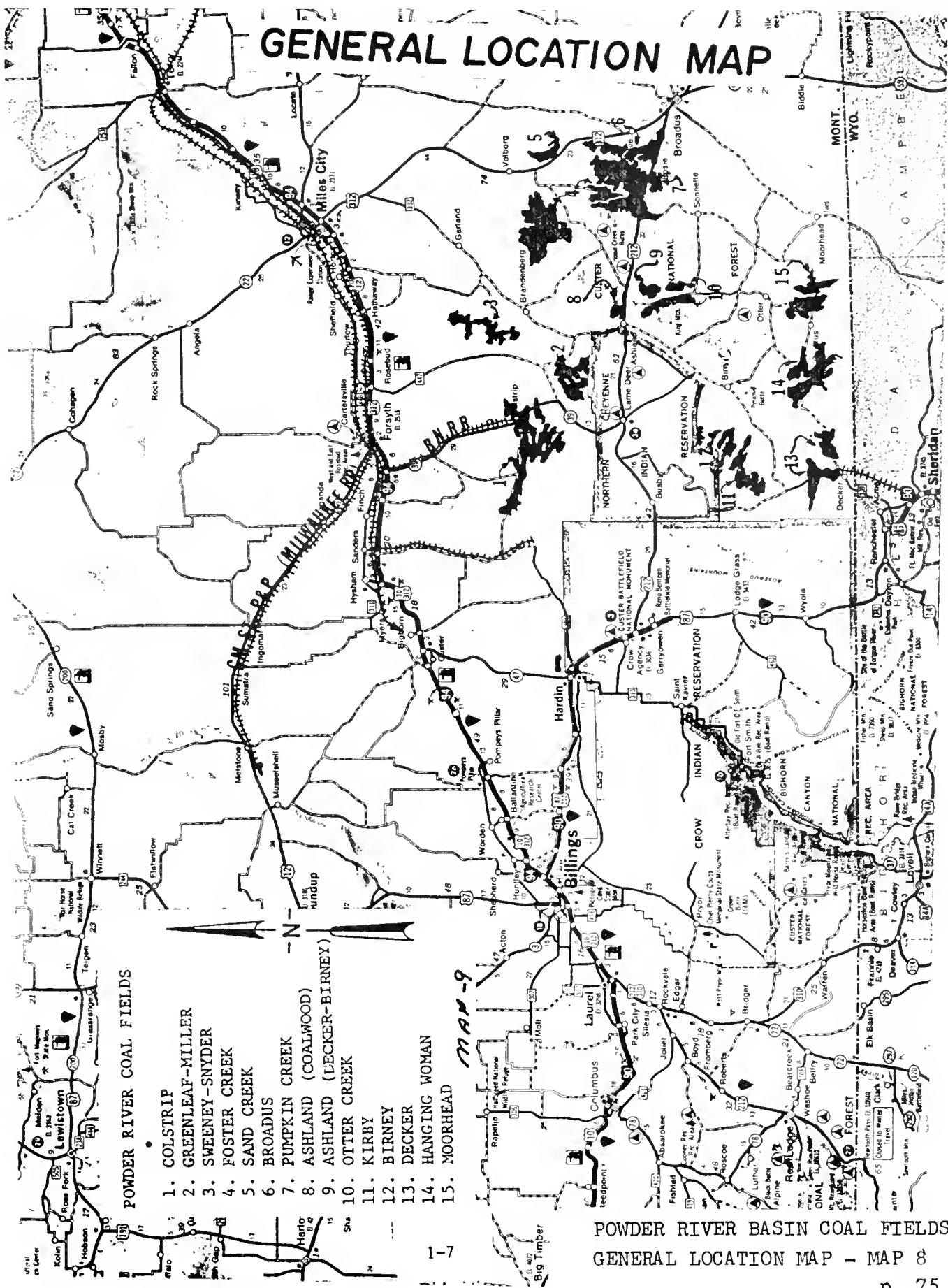
-74-

A table for the added population from the Montco-Nance mine and the Tongue River Railroad -- low level -- will be provided in Table 12. Tables 26 and 27 reflects both 1982 and 1984 federal leasing, in major part (Montco and Tongue River Railroad are private). A consultant group has provided anticipated ages of dependent children by % in age group as a guide, on Table 13.

You can take the number of direct workers and multiply by a factor of 2.11 and reach the sum of added direct populations.

Taking the number of construction employees times a factor of 0.63 will approximate the number of secondary workers.

GENERAL LOCATION MAP



Take a factor of 1.63, multiply by the number of secondary workers to get added population due to secondary growth.

Since it cannot be foretold where workers will choose to reside, the following tables provide information about anticipated populations by coal tract, by year in the area. The several assumptions should be kept in mind.

CALCULATIONS FOR ADDED POPULATIONS BASED ON EMPLOYMENT FORECASTS:

The following assumptions were provided January, 1981, by Briscoe, Maphis, Murray, and Lamont (BMM), consultants to EPA and some industries. This group wrote Action Handbook, Managing Growth in a Small Community in 1978. The following formulas are a revision of the 1978 method, reflecting a substantive change in the secondary job multiplier (1978 it was 1.5; in 1981, it is 0.35 for operations and 0.3 for construction.)

-76-

For any specific mine, you can apply the formulas shown.

The calculations to be shown for added populations are developed from the following assumptions.....

CALCULATIONS: To get the number of people anticipated:

I. OPERATIONS WORKERS

A. Assumptions:

1. 80% are married
2. Married workers have 2.4 dependents each
3. Secondary job multiplier is .35

B. Formula:

$$.8(x) + (.8)(2.4)(x) + .2(x) = \text{Added Population}$$

$$(\text{married labor}) + (\text{dependents}) + (\text{single labor}) = \text{Added Population}$$

$$.8x + 1.92x + .2x = 2.92x$$

$x = \text{Added population created by one operations position}$

II. CONSTRUCTION WORKERS

A. Assumptions:

1. 41% of workers are married
2. Married workers have 2.7 dependents each
3. Secondary job multiplier is .3

-77-

B. Formula:

$$.41x + (.41)(2.7)(x) + .59x = \text{Added Population}$$

$$(\text{married labor}) + (\text{dependents}) + (\text{single labor}) = \text{Added Population}$$

$$.41x + 1.107x + .59x = 2.11x$$

$x = \text{Added population created by one construction position}$

III. SECONDARY WORKERS

A. Assumptions:

1. 46% are married
2. Married workers have 2.4 dependents each

B. Formula for Operations Workers:

$$.35(.46y) + (.35)(.46)(2.4)y + (.35)(.54)(y) = y$$

$$(\text{married labor}) + (\text{dependents}) + (\text{single labor}) = \text{Added Population}$$

$$.26y + .39y + .19y = .74y$$

C. Formula for Construction Workers:

$$.3(.46y) + .3(.46)(2.4)y + .3(.54)(y) = y$$

$$(\text{married labor}) + (\text{dependents}) + (\text{single labor}) = \text{Added Population}$$

$$.14 + .33 + .16 = .63y$$

$y = \text{Added population created by every secondary job}$

TABLE 13

LOW LEVEL

Anticipated Populations Added by Construction Phase, 1982-1990

Low Level of Development, Direct and Secondary, By Year (NOT Cumulative)

CATEGORY	FACTOR	1982	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	0.00	125	550	450	—	—	Construction Phase completed			
Singles:	.59	74	324	265			1984			
Married w/ Dep.	.41	51	226	185						
Dependents	2.70	138	610	499						
SECONDARY WORKERS:	.30	37	165	135						
Singles:	.54	20	89	73						
Married w/Dep.	.46	17	76	62						
Dependents	2.40	41	182	149						
CHILDREN:	%	111	490	401			-73-			
Under 5	28.60	32	140	115						
5 - 11	41.70	46	58	167						
12 - 14	16.10	18	79	64						
15 .. 17	6.50	7	32	26						
18 - 19	3.00	3	15	12						
20/Over	4.20	5	20	17						

TABLE 14

LOW LEVEL

Anticipated Populations Added by Operations Phase 1982-1990

Low Level of Development, Direct and Secondary, By Year (NOT Cummulative)

CATEGORY	FACTOR	1982	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	0.00	0	0	295	320	395	445	445	445	445
Singles:	.20	0	0	59	64	79	89	89	89	89
Married w/Dep.	.80	0	0	236	256	316	356	356	356	356
Dependents:	2.40	0	0	566	614	758	854	854	854	854
SECONDARY WORKERS:	.35	0	0	103	112	138	156	156	156	156
Singles:	.54	0	0	56	60	74	84	84	84	84
Married w/Dep.	.46	0	0	47	52	64	72	72	72	72
Dependents:	2.40	0	0	113	125	154	173	173	173	173
CHILDREN:	%	0	0	396	431	532	599	599	599	599
Under 5:	35.70	0	0	141	154	190	214	214	214	214
5 - 11:	42.90	0	0	170	185	228	257	257	257	257
12 - 14:	7.10	0	0	28	31	38	42	42	42	42
15 - 17:	7.10	0	0	28	31	38	42	42	42	42
18 - 19:	7.10	0	0	28	31	38	42	42	42	42
20/Over:	0.00	0	0	0	0	0	0	0	0	0

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TABLE 15

LOW LEVEL

Anticipated Added Populations, Construction, Operations
(Direct) and Secondary Workers, By Year, 1982-1990

Low Level of Productions (NOT Cummulative) From Tables 13 and 14

CATEGORY:	1982	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	125	550	745	320	395	445	445	445	445
Singles:	74	324	324	64	79	89	89	89	89
Married w/Dep.:	51	226	421	256	316	356	356	356	356
Dependents:	138	610	1065	614	758	854	854	854	854
SECONDARY WORKERS:	37	165	238	112	138	156	156	156	156
Singles:	20	89	129	60	74	84	84	84	84
Married w/Dep.:	17	76	109	52	64	72	72	72	72
Dependents:	41	182	262	125	154	173	173	173	173
CHILDREN:	111	490	797	431	532	599	599	599	599
Under 5:	32	140	256	154	190	214	214	214	214
5 - 11:	46	58	337	185	228	257	257	257	257
12 - 14:	18	79	92	31	38	42	42	42	42
15 - 17:	7	32	54	31	38	42	42	42	42
18 - 19:	3	15	40	31	38	42	42	42	42
20/Over:	5	20	17	0	0	0	0	0	0

TABLE 16
LOW LEVEL

Anticipated Area Added Populations 1982-1990, Low Level of Production,
By Year, By Direct and By Secondary Workers from Table 15

WORKERS:	1982	1983	1984	1985	1986	1987	1988	1989	1990
Direct:	263	1160	1810	934	1153	1299	1299	1299	1299
Secondary:	78	347	500	237	292	329	329	329	329

TABLE 17
MID LEVEL COAL PRODUCTION

Anticipated Numbers of Construction and Operations Workers By Tract,
By Year, for 1982 Department of Interior Leasing and Private Development
Concurrently, and No 1984 Leasing

-81-

FIELD DESCRIPTION	1982	1983	1984	1985	1986	1987	1988	1989	1990
Ashland Coalwood	C= 0	25	373	290	0	0	0	0	0
	O= 0	0	0	221	242	302	343	343	343
Ashland (Decker-Birney)	C= 0	25	409	314	0	0	0	0	0
	O= 0	0	0	239	261	326	370	370	370
Northwest (Otter Creek)	C= 0	25	409	314	0	0	0	0	0
	O= 0	0	0	239	261	326	370	370	370
Southwest (Otter Creek)	C= 0	25	401	308	0	0	0	0	0
	O= 0	0	0	235	254	321	364	364	364
Montco-Nance	C= 25	450	350	0	0	0	0	0	0
	O= 0	0	275	300	375	425	425	425	425
<u>OTHER:</u>									
Tongue River Railroad ⁴	C= 100	100	100	0	0	0	0	0	0
	O= 0	0	0	0	20	20	20	20	20
<u>TOTALS:</u>	C= 125	650	2042	1226	0	0	0	0	0
	O= 0	0	295	1254	1413	1720	1892	1892	1892

⁴Tongue River Railroad will require 11 Right-Of-Way maintenance; 9 operations workers.

From the concurrent development as displayed in Table 17, you can see that six construction groups would require provision of housing, public and community services for a period of five years. Five operating groups and the railroad would require the same, but over 40 years.

There are at least two ways to manage the growth pattern: a lower level of coal development; "timed development". Table 18 displays "timed development" -- that development which, while leased in 1982, delays start-up construction, taking advantage of a localized, experienced construction work force, all ready provided with housing and facilities. Timing such as this could be either negotiated between the State and the companies, or decided by the State during the permitting process.

TABLE 18
EXAMPLE OF TIMED DEVELOPMENT
(Construction and Operations Workers)

-82-

FIELD DESCRIPTION:	1982	1983	1984	1985	1986	1987	1988	1989	1990
Ashland (Coalwood)	C= 0 O= 0	25 0	373 0	290 221	0 242	302 343	343 343	0 343	0 343
Ashland (Decker-Birney)	C= 0 O= 0	0 0	25 0	409 314	0 261	0 326	0 370	0 370	0 370
Northwest (Otter Creek)	C= 0 O= 0	0 0	0 0	25 0	409 0	314 239	0 261	0 326	0 370
Southwest (Otter Creek)	C= 0 O= 0	0 0	0 0	0 0	25 0	401 0	308 235	0 254	0 321
Montco-Nance	C= 25 O= 0	450 0	350 275	0 300	0 375	0 425	0 425	0 425	0 425
Tongue River Railroad	C= 100 O= 0	100 0	100 20	0 20	0 20	0 20	0 20	0 20	0 20
TOTAL TIMED DEVELOPMENT	C= 125 O= 0	575 0	848 295	724 541	748 876	715 1247	308 1610	0 1738	0 1849
CUMMULATIVE WORKERS:	125	575	1143	1265	1624	1962	1918	1738	1849

TABLE 19

The Net Gain or Loss in Numbers of Employees, By Year,
Comparing Levels of Development From Tables 17 and 18

CUMMULATIVE TOTALS FROM:	1982	1983	1984	1985	1986	1987	1988	1989	1990
TABLE 17 (Mid Concurrent)	125	+525	+1687	+143	-1067	+307	+172	-0-	-0-
TABLE 18 (Mid Timed)	125	+450	+568	+122	+359	+338	-44	-180	+111

During this same time span, 1982-1990, further coal leasing by the Department of Interior (DOI) is probable in 1984. In the area, it can be assumed that, of the fields listed in Table 11 one or more new fields can be anticipated.

It should be pointed out for a sense of scale, that in Campbell County, Wyoming, existing mines today produce 134.2 million tons per year; potential mines 69.5 million tons per year. This is without additional federal coal leasing. Federal coal leasing in 1982, in Wyoming, is scheduled.

-83-

As much as two billion tons, a high scenario, may be offered by the DOI. The latest estimate for a medium scenario is for 1.2 billion tons, mainly in Campbell County. Of this figure, just over 0.5 billion is Montana coal; 2.0 billion is Wyoming coal.

It is not unthinkable, given the nation's need for energy, that 1984 leasing in Montana in this Powder River Basin could be anticipated.

In order to provide information to the area, Table 24 shows this potential, beginning with year 1985, since mine permits could conceivably be finalized then.

Since the April 1982 leasing has site specific analyses and is more confirmed as far as known data, the information in Table 17 can be developed for the reader. You should remember, these federal

fields are presently to be offered for lease only upon the acceptance by the Secretary of Interior of Regional Coal Team recommendations of a coal target of 1.2 billion tons. However, it should be helpful to you to know what the added population from just the new Montana 1982 Federal Leasing could mean to the area. Therefore, such populations from that portion of the employment shown on Table 17 follow on Tables 20, 21, 22; and 23 will sum them up.

TABLE 20
Montana 1982 Federal Leasing
Anticipated Populations Added by Construction Phase,
1983-1990, By Direct and By Secondary Employment
By Year (NOT Cumulative)

CATEGORY	FAC- TOR	1983	1984	1985	1986	1987	1988	1989	1990	-84-
DIRECT WORKERS:	0.00	100	1592	1226	0	0	0	0	0	
Singles:	.59	59	939	723	0	0	0	0	0	
Married/w Dep:	.41	41	653	503	0	0	0	0	0	
Dependents:	2.70	111	1763	1358	0	0	0	0	0	
SECONDARY WORKERS:	0.30	30	478	368	0	0	0	0	0	
Singles	.54	16	258	199	0	0	0	0	0	
Married w/Dep:	.46	14	220	169	0	0	0	0	0	
Dependents:	2.40	34	528	406	0	0	0	0	0	
CHILDREN:	%	90	1418	1092	0	0	0	0	0	
Under 5:	28.60	26	405	312	0	0	0	0	0	
5 - 11	41.70	37	591	455	0	0	0	0	0	
12 - 14	16.1	14	228	176	0	0	0	0	0	
15 - 17	6.5	6	92	71	0	0	0	0	0	
18 - 19	3.0	3	42	33	0	0	0	0	0	
20/Over	4.2	4	59	46	0	0	0	0	0	

TABLE 21

Montana 1982 Federal Leasing

Anticipated Populations Added by Operations Phase, 1983-1990,
 By Direct and By Secondary Employment, By Year, (NOT Cummulative)



TABLE 22
Montana 1982 Federal Leasing

Added Anticipated Populations, Construction, Operation (Direct)
and Secondary Workers, From Tables 20 and 21

CATEGORY	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	100	1592	2160	1018	1275	1447	1447	1447
Singles:	59	939	910	207	255	289	289	289
Married w/Dep.:	41	653	1250	811	1020	1153	1158	1158
Dependents:	111	1763	3151	1946	2448	2779	2779	2779
SECONDARY WORKERS:	30	478	695	356	446	506	506	506
Singles:	16	258	375	192	241	177	177	177
Married w/Dep.:	14	220	320	164	205	329	329	329
Dependents:	34	523	763	394	492	790	790	790
CHILDREN:	90	1413	2349	1365	1715	2032	2032	2032
Under 5	26	405	761	437	612	743	743	743
5 - 11	37	591	994	585	736	893	893	893
12 - 14	14	223	265	97	122	143	143	143
15 - 17	6	92	160	97	122	143	143	143
18 - 19	3	42	122	97	122	143	143	143
20/Over	4	59	46	0	0	0	0	0

TABLE 23
Area Anticipated Added Populations 1983-1990, By Year,
By Direct and By Secondary Employment From Table 22

WORKERS	1983	1984	1985	1986	1987	1988	1989	1990
Direct:	211	3355	5311	2964	3723	4226	4226	4226
Secondary:	64	1006	1463	750	938	1296	1296	1296



TABLE 24
HIGH LEVEL

Showing Anticipated Levels of Employment, 1982-1984.

Federal and Private Coal Development, 1985-1990, Using Selected Fields

FIELD DESCRIPTION	1985	1986	1987	1988	1989	1990
Ashland (Coalwood)	C= 290 O= 221	0 242	0 302	0 343	0 343	0 343
Ashland (Decker-Birney)	C= 314 O= 239	0 261	0 326	0 370	0 370	0 370
Northwest Otter Creek	C= 314 O= 239	0 261	0 326	0 370	0 370	0 370
Southwest Otter Creek	C= 308 O= 235	0 254	0 321	0 364	0 364	0 364
Montco-Nance	C= 0 O= 300	0 375	0 425	0 425	0 425	0 425
Tongue River Railroad	C= 0 O= 20	0 20	0 20	0 20	0 20	0 20
Foster Creek #1	C= 25 O= 0	475 0	425 325	0 375	0 425	0 425
Foster Creek #2	C= 25 O= 0	475 0	425 325	0 375	0 425	0 425
Foster Creek #3	C= 25 O= 0	425 0	400 300	0 300	0 375	0 375
Sand Creek	C= 0 O= 0	25 0	425 0	375 275	0 300	0 375
Beaver Creek	C= 0 O= 0	25 0	400 0	350 250	0 275	0 300
Hanging Woman	C= 25 O= 0	475 0	425 325	0 375	0 425	0 425
Moorehead	C= 25 O= 0	475 0	425 325	0 375	0 425	0 425
HIGH LEVEL TOTALS	C= 1351 O= 1254	2425 1413	2925 3320	725 4217	0 4542	0 4642
CUMMULATIVE TOTAL:		2605	3838	6245	4942	4542
						-87-

It is known that a minimum of two synthetic fuel plants have been discussed. Peak employment for construction, while not included in any tables here, is in the range of 2,000 - 5,000.

With such a wide range, it is useless here, with the information available, to forecast. It can be anticipated that two other types of projects would be necessary to support a synfuel plant. These are water and power. At this time, again due to lack of knowledge, no employment forecasts will be included.

An employee forecast is one step necessary to providing added population counts and what that number means in terms of added housing by type and added local facilities and services. In order to anticipate for the period 1981-1990, Tables 17 and 24 will be used for High Level of development.

You should keep in mind that two 1982 coal production levels are being considered for this region: 1.2 billion tons which in Montana provides for leasing maintenance tracts to Colstrip, Decker and Spring Creek and 2.4 billion tons which provides for 4 new tracts in Montana with a 0.5 billion reserve.

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Wyoming leasing would approach 2 billion of this number. The 1984 leasing shown in Table 24, assumes the nation's energy policy will continue to focus upon the use of coal as the energy-bridge between a reduction in the importing of foreign oil and the successful results of the development of alternatives to oil. Such alternatives include conservation, wind, wave, solar, synthetic fuels other than carbon-based, for example: hydrogen.

The two tables following will develop employment numbers into added population for the area, based on high development. If high level is not a target of the federal government, none of the information will apply.

For local information, the tables following show the anticipated cumulative effect of High Level by year. (In Powder River County only 5% of the farm operators reported 50 days or more of off-farm work. It is not anticipated that local labor will be a distorting factor if applied to any of these tables.)

TABLE 25
HIGH LEVEL

Showing Cummulative Numbers of Construction and Operation Workers
By Year, From Tables 17 and 24

WORKERS	1982	1983	1984	1985	1986	1987	1988	1989	1990
Construction:	125	650	2042	1351	2425	2925	725	0	0
Operation:	0	0	295	1254	1413	3320	4217	4542	4642

TABLE 26
HIGH LEVEL

Anticipated Populations Added by Construction Phase, 1982-1990, High Level of Development, Direct and Secondary, By Year (NOT Cummulative)

CATEGORY	FAC-TOR	1982	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	.0	125	650	2042	1351	2425	2925	725	0	0
Singles:	59.0	74	383	1205	797	1431	1726	428	0	0
Married w/Dep:	41.0	51	267	837	554	994	1199	297	0	0
Dependents:	2.7	138	721	2250	1496	2684	3237	802	0	0
SECONDARY WORKERS:	.3	38	195	613	405	727	877	217	0	0
Singles:	54.0	20	105	331	219	392	473	117	0	0
Married w/Dep:	46.0	18	90	282	186	335	404	100	0	0
Dependents:	2.4	43	216	677	446	804	969	240	0	0
CHILDREN:	%	112	580	1818	1202	2159	2603	645	0	0
Under 5	28.6	32	166	520	344	617	744	184	0	0
5 - 11	41.7	47	242	758	501	900	1085	269	0	0
12 - 14	16.1	18	93	293	193	347	419	104	0	0
15 - 17	6.5	7	38	118	78	140	169	42	0	0
18 - 19	3.0	3	17	54	36	65	78	19	0	0
20/Over	4.2	5	24	76	50	91	109	27	0	0

TABLE 27
HIGH LEVEL

Anticipated Populations Added by Operation Phase, 1982-1990, High
Level of Development, Direct and Secondary, By Year (NOT Cummulative)

CATEGORY	FAC- TOR									
		1982	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	.0	0	0	295	1254	1413	3320	4217	4542	4642
Singles:	20.0	0	0	59	251	283	664	843	908	928
Married w/Dep:	80.0	0	0	236	1003	1130	2656	3374	3634	3714
Dependents:	2.4	0	0	566	2407	2712	6374	8098	8722	9114
SECONDARY WORKERS:	.35	0	0	103	439	494	1162	1476	1590	1625
Singles:	54.0	0	0	56	237	267	627	797	859	877
Married w/Dep:	46.0	0	0	47	202	227	535	679	731	748
Dependents:	2.4	0	0	113	485	545	1284	1630	1754	1795
CHILDREN:	%	0	0	396	1687	1900	4467	5675	6111	6247
Under 5	35.7	0	0	141	602	678	1595	2026	2182	2230
5 - 11	42.9	0	0	170	724	815	1916	2434	2622	2680
12 - 14	7.1	0	0	28	120	135	317	403	434	443
15 - 17	7.1	0	0	28	120	135	317	403	434	443
18 - 19	7.1	0	0	28	120	135	317	403	434	443
20/Over	0	0	0	0	0	0	0	0	0	0

For the readers convenience Table 2³ will add these last two tables by year, with the same categories. From year to year, the figures do not cummulate. For example, in 1984 there may be 1687 children: not 396 + 1687.

As you realize, one alternative is that there is no development beyond the present level of mining at Coal Creek - Ashland. This mine employees 17 miners and 17 truckers take the coal to Montana markets. This mine produces 250,000 tons per year. The additional employment to raise the production to 300,000 tons per year will not create an adverse impact upon housing and community facilities and services.

TABLE 28
HIGH LEVEL

Anticipated Added Populations, Construction, Operation (Direct) And
Secondary Workers, By Year, 1982-1990, High Level Production, (NOT
Cummulative From Tables 26 and 27)

CATEGORY	1982	1983	1984	1985	1986	1987	1988	1989	1990
DIRECT WORKERS:	125	650	2337	2605	3838	6245	4942	4542	4642
Singles:	74	383	1264	1048	1714	2390	1271	903	923
Married w/Dep:	51	267	1073	1557	2124	3855	3671	3634	3714
Dependents:	138	721	2826	3903	5396	9611	8900	8722	8914
SECONDARY WORKERS:	38	195	716	844	1221	2039	1693	1590	1625
Singles:	20	105	387	456	659	1100	914	859	877
Married w/Dep.	18	90	329	388	562	939	779	731	743
Dependents:	43	216	790	931	1349	2253	1870	1754	1795
CHILDREN:	112	580	2214	2889	4059	7070	6320	6111	6247
Under 5	32	166	661	946	1295	2339	2210	2182	2230
5 - 11	47	242	928	1225	1715	3001	2703	2622	2680
12 - 14	18	93	321	313	482	736	507	434	443
15 - 17	7	38	146	198	275	486	445	434	443
18 - 19	3	17	82	156	200	395	422	434	443
20/Over	5	24	104	170	91	109	27	0	0

TABLE 29
HIGH LEVEL

Anticipated Added Populations, 1982-1990, High Level Of Production,
By Year, By Direct and By Secondary Workers From Table 28

WORKERS	1982	1983	1984	1985	1986	1987	1988	1989	1990
Direct:	263	1371	5163	6508	9234	15856	13842	13264	13556
Secondary:	81	411	1506	1775	2570	4292	3563	3344	3420

THE PRESENT HOUSING AND COMMUNITY SITUATIONS

In counties adjacent to Powder River where existing mining occurs, rapid growth has affected several communities. The Colstrip operations have a majority of workers living in Colstrip and Forsyth; fewer live in Miles City and Billings. The workers at Decker commute from Sheridan, Wyoming (See General Location Map, Map 8).

Colstrip, Forsyth and Sheridan have experienced population growth in excess of 8% per year. In Montana, Colstrip and Forsyth have received Coal Board impact mitigation funding. Ashland, an unincorporated place, received federal and coal board assistance for the Water and Sewer District project. The Miles City area was assisted on two occasions: Miles Community College and the Custer County Water and Sewer District.

The demand for the rapid provision of housing, schools and other community facilities has been very high in Colstrip (an unincorporated place), Forsyth, the Rosebud County seat, and Sheridan.

Sheridan does not receive Montana Coal Board funds, but -?2- has been assisted by a share of the 37½% of Wyoming severance tax funding.

The trade center of Powder River County, Broadus, has not been impacted in the last two years. Custer National Forest³ which is in the county is receiving a low number of recreationists from Colstrip and Decker mines.

By 1982, several mine work forces arriving concurrently would change the areas of impact to include eastern Rosebud County and the west half of Powder River County. It is anticipated that there will be oil exploration and development activity as well. The Northern Cheyenne Indian Tribe anticipates such activities: the Belle Creek field is expected to increase oil production.

The Cheyenne Reservation, west of the Montco Mine, presently has a policy not to increase the opportunity for land development for housing to non-Indians.

The oil worker impact will be in addition to any impact from coal development.

³Ashland Plan, USDA Forest Service Environmental Statement Land Management Plan, Draft, October 25, 1978.

In Powder River County, the southeast area of the County has one developed subdivision, Belle Creek, an unincorporated place. There is a capacity for about 30 mobile homes and 5 - 10 homes there.

Transportation in the area is anticipated to be increased with the construction, 1982 - 1984, of the proposed Tongue River Railroad from a point South West of Ashland, Rosebud County, to Miles City, Custer County. Of the 300 railroad construction workers, 100 are forecast to live in the vicinity of Ashland.

In Powder River County, 2½ miles east of Ashland, two subdivisions have been approved.

Otter Creek Subdivision will provide water, sewer, solid waste collection for 88 mobile homes and 57 residences (see Map 13, this is "A").

Darrah's Subdivision, less than one mile east of Otter Creek, will provide platted lots for 37 homes. Private water and sewer must be developed by each of the 37 lot buyers (see Map 13, this is "B").

Two smaller subdivisions are in the late stages of approval at Ashland.

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How Much, Of What, Will Be Needed And When

For any of these levels except the no-development alternative, housing and community services and facilities must be provided in the area. Below shall be tables showing the needs of the low level -- Montco-Nance mine and Tongue River Railroad; Montana 1982 Federal Leasing -- Ashland (Coalwood), Ashland (Decker-Birney); Northwest Otter Creek, and Southwest Otter Creek; and a high level -- including 1982 and selected fields of 1984 federal leasing, plus Montco and Tongue River Railroad. The tables will be arranged to display each of the three levels for single community element; for example, "housing", by on-hand demand.

There exists an area-wide problem with the provision of housing and community facilities/services. Taken separately, each mine has its employment schedule. The numbers of employers for construction are almost the same for each mine. The numbers of operations

employees vary but little. The problem posed to the area is: shall there be 5-10 isolated construction settlements or could there be one construction settlement? The construction phase is short: 1982-1985. To have temporary facilities for each mine would be an inefficient use of capital, an already scarce resource.

For reference, Gillette, Wyoming is "settlement" center for similar demands for 19 mines. Across the years, there, one mine developed after another. In this area there may be a possibility to use the majority of the same original group of construction workers living in the same "settlement" who could work to start up one mine, go to a second and so forth for 7-10 years.

There is another alternative. Design and fully improve each of the many housing subdivisions for final use by the operation workers. This is accomplished by a temporary and more dense use of each home lot for the construction workers. This means that two mobile homes would be allowed temporarily on one lot. After construction, operation workers would use the same lot for a house or apartment. In some subdivisions designed for this transition, some lots are temporarily -94- occupied by four recreation vehicles (RV's).

Unless one or the other of these alternatives is used as a guideline for growth management, for five mines there will be five construction settlements and five operations settlements. Presently there is no local policy for any of these, nor is there a policy to prevent even more fragmentation in the area. There is, however, statutory authority through the subdivision laws to require a subdivider to either provide guarantees of public water and sewer services or to prove the land is suitable for private septic tank drainage and that domestic wells will succeed to provide potable water in sufficient quantity for the user.

CALCULATIONS: How Much, Of What, Will Be Needed And When

In order to use the EPA Action Handbook to its fullest advantage as a guide, the existing facts were developed. In the Miles City area, it was estimated that the existing population was 11,800 (later, the 1980 census: 11,830). This number was divided by 100. The number 118 was then used in the following method to get an existing factor. The factor was then used throughout the tables of this report.



AN EXAMPLE:

$$\frac{11,800}{100} = 118$$

Existing Elementary Schools: $118 \times = 13.13$ acres of land required.

$$\frac{118}{118} \times = \frac{13.13}{118}$$

$$X = 0.11$$

Added populations for the operation phase were plugged instead of the 11,800. For example, say this number is:

$$\frac{7020}{100} = 70.2 \quad X \quad 0.11 = 7.72$$

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$$\frac{70.2}{70.2} \times = \frac{7.72}{70.2}$$

$$X = 0.11$$

For the full method, using the anticipated population, these factors are those you may use for your own calculations.....

SYSTEM:	ADDED POPULATION DIVIDED BY 100	X	FACTOR =	REQUIREMENTS
Elementary School:	"	X	0.11 =	Acres
	"	X	0.635 =	Classrooms
	"	X	0.78 =	Employees
Secondary School System:	"	X	0.032 =	Acres
	"	X	0.36 =	Classrooms
	"	X	0.47 =	Employees
Water Supply:	"	X	0.1 =	Acres
	"	X	20.0 =	Acre Ft.1 Yr. Capacity
	"	X	0.069 =	Employees
Sewage Treatment:	"	X	0.1 =	Acres
	"	X	10m =	Gallons Treatment Cap.
	"	X	0.121 =	Employees
Housing, Permanent:	"	X	4.4 =	Acres(acres/anaprtments)
	"	X	35.9 =	Housin Units (Ants.)
Temporary:	"	X	0.38 =	Acres
	"	X	2.73 =	Housing Units
Other:	"	X	0.21 =	Acres
	"	X	5.05 =	Units (Motel Rms) -96-
Police Protection:	"	X	0.006 =	Acres
	"	X	20.0 =	Sq.Ft.Station
	"	X	0.04 =	Vehicles
	"	X	0.14 =	Police Officers
Fire Protection:	"	X	0.007 =	Acres
	"	X	0.144 =	Fire Fighters
Medical:	"	X	0.025 =	Acres
	"	X	1.02 =	Hospital Beds
	"	X	0.22 =	Doctors
General Government:	"	X	.0034 =	Acres
	"	X	20.4 =	Sq.Ft.Offices
	"	X	40.0 =	Sq.Ft.Garage
	"	X	.847 =	Employees
Solid Waste:	"	X	1.0 =	Acres
	"	X	.06 =	Employees
Parks/Recreation:	"	X	1.0 =	Acres
	"	X	.033 =	Employees
Libraries:	"	X	.014 =	Acres
	"	X	55.0 =	Sq.Ft.Library Space
	"	X	300.0 =	Books
	"	X	.028 =	Employees
Commerical Land	"	X	4.62 =	Acres
Industrial Land	"	X	.23 =	Acres

TABLE 30

Showing the Method Used to Forecast Numbers of Dwelling Units Needed,
By Type, For Preferred Housing Type Mix

TYPE	FACTOR	ACRES	No/UNITS
Permanent: (4 Dwelling Units/Acre)	<u>Added Population</u> 100 X 4.4 = X Acres		
	<u>Added Population</u> 100 X		35.9=Y Units
Temporary: (8 Dwelling Units/Acre)	<u>Added Population</u> 100 X 0.38= X Acres		
	<u>Added Population</u> 100 X		2.73=Y Units
Motel, RV's: 15 Dwelling Units/Acre)	<u>Added Population</u> 100 X 0.21= X Acres		
	<u>Added Population</u> 100 X		5.05=Y Spaces/ Rooms -97-

These factors and densities were developed from an analysis of housing in Miles City as it exists in 1981.

TABLE 31
LOW LEVEL EXAMPLE

Anticipated Housing - Low Level of Development for 1982 - An Example

$$1982: \frac{341 - \text{Added Population}}{100} = 3.4$$

Dwelling Unit	Land Required	Units Required
Permanent.....	3.4 X 4.4 = 14.96 Acres.....	35.9 = 122 Units
Temporary.....	3.8 X 0.38 = 1.29 Acres.....	2.73 = 9 Units
Other: Motel RV's.....	3.4 X 0.21 = 0.7 Acres.....	5.05 = 17 Units (Spaces/Rooms)

1982 Totals for 341 Added Persons: 16.95 Acres Required;
148 Units Required.

TABLE 32
LOW LEVEL

Anticipated Housing Required Areawide, By Year

YEAR	ADDED POPULATION	TYPE	LAND REQUIRED	DWELLING UNITS
1982	341	Permanent	14.9	122
		Temporary	1.2	9
		Other	0.7	17
1983	1507	Permanent	66.3	541
		Temporary	5.7	41
		Other	3.1	76
1984	2310	Permanent	101.6	829
		Temporary	8.7	63
		Other	4.8	116
1985	1271	Permanent	55.9	456
		Temporary	4.8	34
		Other	2.6	64
1986	1445	Permanent	63.5	518
		Temporary	3.0	39
		Other	3.0	72
1987	1628	Permanent	71.6	584
		Temporary	6.1	44
		Other	3.4	82
1988	SAME AS FOR 1987, STEADY			

Table 32 shows that housing needs, areawide, to be met in 1984 is a peak. This table must be analyzed by those in the position to provide housing.

In year 1983, for instance, rather than provide 541 permanent homes, provide 173 during the construction phase. Place 2 mobile homes on the 122 lots developed in 1982 and 2 mobile homes upon the 173 to provide for 590 units temporarily.

The demand in 1982-1984 is for 829 units. In 1984, if this alternative were followed in the market place, 239 units should be provided in 1984, not 829. It will take 829 units to satisfy the 1984 needs. Today 14 homes on improved lots cost \$1,000,000. Careful analysis of each of the tables is encouraged. The tables shown earlier in this plan give the numbers of singles anticipated. Such figures could be useful for analysis of the apartment demand.

In the trade center, four unoccupied units which are sub-standard, are all that is available. There are 285 occupied dwelling units in the trade center. One four-plex provides apartments. In the rural area, no rancher has built housing beyond his own needs. All additional housing needs anticipated will have to be constructed, or, if preferred, erected.

TABLE 33
MONTANA 1982 FEDERAL LEASING
Anticipated Housing Required Areawide, By Year of Demand

YEAR	ADDED POPULATION	TYPE	LAND REQUIRED ACRES	DWELLING UNITS
1983	275	Permanent	12.1	98
		Temporary	1.0	7
		Other	0.5	13
1984	4361	Permanent	191.8	1565
		Temporary	16.5	119
		Other	9.1	220
1985	6774	Permanent	298.0	2431
		Temporary	25.7	184
		Other	14.2	342
1986	3714	Permanent	163.4	1333
		Temporary	14.1	101
		Other	7.7	187
1987	4661	Permanent	205.1	1673
		Temporary	17.7	127
		Other	9.7	235
1988	5522	Permanent	242.9	1982
		Temporary	20.9	150
		Other	11.5	278
1989	5522	Permanent	242.9	1982
		Temporary	20.9	150
		Other	11.5	278

Table 34 will show housing demand, areawide, for concurrent mining worker settlements. With "timed" development, the construction worker demand could reduce housing demand, areawide.

TABLE 34
HIGH LEVEL

Anticipated Housing Required, Areawide, By Year of Demand
High Level - 1982 and 1984 Federal Leasing

YEAR	ADDED POPULATION	TYPE	LAND REQUIRED (ACRES)	DWELLING UNITS
1982	344	Permanent	15.1	123
		Temporary	1.3	9
		Other	0.7	17
1983	1782	Permanent	78.4	639
		Temporary	6.7	48
		Other	3.7	89
1984	6669	Permanent	293.4	2394
		Temporary	25.3	182
		Other	14.0	336
1985	8283	Permanent	364.4	2973
		Temporary	31.4	226
		Other	17.3	418
1986	11804	Permanent	519.3	4237
		Temporary	44.8	322
		Other	24.7	596
1987	20148	Permanent	886.5	7233
		Temporary	76.5	550
		Other	43.3	1017
1988	17405	Permanent	765.8	6248
		Temporary	66.1	475
		Other	36.5	878
1989	16608	Permanent	730.7	5962
		Temporary	63.1	453
		Other	34.8	338
1990	16976	Permanent	746.9	6094
		Temporary	64.5	463
		Other	35.6	857

These last three tables show land required in acres and housing units required in the area: Rosebud, Powder River, Custer, and for High Level, Big Horn Counties in Montana.

Table 32 is for the housing demand for the Montco-Nance Mine, in Rosebud County. This mine is bordered on the west by the Northern Cheyenne Indian Reservation; presently no further land is to be opened to the non-Indians. The mine will encourage and recruit

some of the work force from the Reservation. The number is not anticipated to be high; therefore, Table 32 represents anticipated added population in the area for housing demand. As stated before, 2 small subdivisions are nearing final approval in Ashland; in Powder River County, Otter Creek and Darrah's subdivisions are approved for development. The low level exceeds what is now ready in the area.

Table 33 represents the four new fields. You could add Tables 32 and 33 together for yet another level of development. Factors and examples are provided to you to enable you to develop housing demand for any population chosen.

While it is an educated judgement, the BLM site specific analyses of tracts suggests that 40% of the population could be attracted to the area outside Broadus, the county trade center. Sixty percent of any of the levels may reside on numerous pieces of land, as local land owners decide to subdivide in the rural farm areas. Compliance with the Montana Subdivision Act is all that is required. Such compliance includes final approval by the Department of Health and Environmental Sciences (DHES).

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Following is a listing of federal programs for housing assistance. The 1982 fiscal level of funding is unknown. In Powder River County, as many as six new homes a year have been financed. Over half are brought to the site pre-fabricated. Six new homes under construction at the same time would impact the local construction force. One strong attraction force which will affect housing location will be the fully serviced subdivision. It is not anticipated that workers will arrive in the area, a year ahead of going to work, and allow that themselves time to build a house, drill a well and put in a septic tank.

The demands of the job schedules will limit such leisure. Therefore, any landowner who wishes to meet this anticipated demand, should subdivide and put in improvements prior to his market schedule. Lead time for such private development is estimated to be 2-4 years.

The methodology being used for this report also provides for anticipated land and facilities required for community facilities such as school classrooms, and services such as number of school employees. While not exhaustive (capital equipment is not developed by the method) it is a good guide to those responsible and those interested in "demands" by coal development.

The Impact Response Strategy describes a strategy for meeting the costs of mitigating impact. It is similar to what is required-by-law in Wyoming; in Montana, it is voluntary for all parties. Full utilization of the strategy could implement cost-sharing by the added populations served, not present local residents in general (local subdividers will guarantee public improvements in a few cases).

The list of federal housing assistance programs:

OMB NO.*

14.149	Rent Supplements - Rental Housing for Lower Income Families
14.127	Mortgage Insurance for Mobile Home Park
14.219	Community Development Block Grants/Small Cities Program
14.110	Mobile Home Loan Insurance
14.157	Housing for Elderly or Handicapped
14.103	Interest Reduction Payments - Rental Housing for Lower Income Families
14.146	Low Income Housing Assistance Program (Public Housing)
14.220	Section 312 Rehabilitation Loans
14.135	Mortgage Insurance-Rental Housing for Moderate Income Families
14.137	Mortgage Insurance-Rental Housing for Low and Moderate Income Families
14.138	Mortgage Insurance-Rental Housing for the Elderly
10.410	Low to Moderate Income Housing Loans
10.411	Rural Housing Site Loans
10.415	Rural Rental Housing Loans
10.417	Very Low Income Housing Repair Loans and Grants
10.430	Energy Impacted Area Assistance Program - 601

-102-

*Office of Management and Budget

Domestic water in the area is provided from wells into aquifers. On average, at 450' good water can be found in sufficient quantity. The method being used estimates the number of acre feet per year which will be needed by the anticipated populations. Subdividers can provide the facility as "water companies", County Water and Sewer Districts, or privately, a household can drill a well. Permits are required in Montana for water in excess of 100 ac./ft./year. Incorporated towns can provide it through municipal statutory authority. The method is:

$$\frac{\text{Added Population}}{100} \times 0.20 = \text{No. of Feet of Water/Year}$$

TABLE 35

Water in Acre Feet Per Year Anticipated Requirement by Year 1982-1990
By Level of Anticipated Development Added Population

LEVEL OF DEVELOPMENT:	1982	1983	1984	1985	1986	1987	1988	1989	1990	-103-
LOW:	0.68	3.00	4.62	2.54	2.89	3.25	3.25	3.25	3.25	
MONTANA FED (4):	0.00	0.55	8.72	13.54	7.42	9.32	11.04	11.04	11.04	
HIGH:	0.68	3.56	13.33	16.56	23.60	40.29	34.81	33.21	33.95	
NOTE: For Example, in 1985, at low level, 2.54 Ac. Ft./Yr. will serve the 1985 population										

Waste water will need disposal at a rate of 80% of the figures in Table 35. This could be done in septic tank-drain field mode or evaporation lagoons; either needs DHES final approval.

The Sheriff's office provides law enforcement for the county. The method used to estimate the increase of anticipated populations is:

$$\frac{\text{Added Population}}{100} \times 0.14 = \text{Number of Additional Officers Required}$$

TABLE 36

Additional Law Enforcement Persons Required for Anticipated Populations,
By Year, By Level of Development, 1982-1990

LEVEL OF DEVELOPMENT	1982	1983	1984	1985	1986	1987	1988	1989	1990
LOW:	0.47	2.10	3.20	1.70	2.00	2.20	2.20	2.20	2.20
MONTANA	0.00	0.30	6.10	9.40	5.10	6.50	7.70	7.70	7.70
FED (4):									
HIGH:	0.60	3.50	13.30	16.50	23.60	40.20	34.80	33.20	33.90
NOTE:	For example, in 1985, at high level, 16.5 new deputies would be needed to serve the 1985 population. Not 0.6+3.5+13.3 etc.								

In the rural areas, fire protection is provided by volunteer departments. Rarely, these are supported by professional firemen from cities. In Powder River, South Custer, East Rosebud, East Big Horn Counties, the protection is supplemented for range fires when the land involved is under Forest Service or BLM, by federal BLM firefighters. In Powder River, with so much public domain land, BLM is very responsive when alerted. There are 32 Volunteer Firemen in Powder River County; the equipment is in their own building in the Town of Broadus. The equipment is supplemented by many ranchers who convert weed control tanks on the pickup trucks to water tanks, usually at-the-ready.

With a multitude of subdivisions to provide housing for the anticipated populations the probability of fires increase. Mobile homes will increase in number; trespass and carelessness could lead to more range fire incidents. The following Table 37 was developed with this method:

Added Population X 0.144 = Number of Additional Firefighters

100

Added necessary equipment is not developed here.

TABLE 37

Additional Fire Fighters Required for Anticipated Populations, By Year, By Level of Development, 1982 - 1990

LEVEL OF DEVELOPMENT	1982	1983	1984	1985	1986	1987	1988	1989	1990	-105-
LOW:	0.49	2.10	3.30	1.80	2.00	2.30	2.30	2.30	2.30	
MONTANA FED (4):	0.39	6.20	9.70	5.30	6.70	7.90	7.90	7.90	7.90	
HIGH:	0.49	2.50	9.60	11.90	17.00	29.00	25.10	23.90	24.50	

As rural development of housing occurs, without centralizing at some area, a municipal fire department which has fire fighters on duty 24 hours a day, will not likely be created. The area will continue to depend on Volunteer Departments. These volunteers are trained in monthly sessions.

General government in the area, not only for Powder River County, will need to meet the requirements by the anticipated added population. The method used is:

$$\frac{\text{Added Population} \times 0.847}{100} = \text{Added Government Employees}$$

TABLE 38

Additional General Government Employees Required to Meet the Needs of Anticipated Added Populations, By Level of Development By Year, 1982-1990

LEVEL OF DEVELOPMENT	1982	1983	1984	1985	1986	1987	1988	1989	1990
LOW:	2.60	12.70	19.50	10.70	12.20	13.70	13.70	13.70	13.70
MONTANA FED (4):	0.00	2.30	36.90	57.30	39.40	46.70	46.70	46.70	46.70
HIGH:	2.90	15.00	56.40	70.10	99.90	170.60	147.40	140.60	143.70

One way to read Table 38 is: for low level, in 1984, about 20 new employees would be needed but in 1985, general government only needs 11. Nine employees from 1984 would be let go by 1985.

Another example: in 1985, low level of development, eleven employees will be required. These include road crews and administrative clerks, but not sheriff's deputies. Since many of you readers will be from Powder River County, again, these numbers represent the needs in the area, including the counties adjacent, west and north.

TABLE 39
POWDER RIVER COUNTY'S EXISTING EDUCATION SYSTEM

SCHOOL DISTRICT	SCHOOL LOCATION	NO. ROOMS	NO. STUDENTS	NO. TEACHERS
2	Powderville	1	15	1
6	Biddle	2	6 (could take 24 more)	1
22	Belle Creek	6	40 (could take 120 ")	4 & 1*
29	Fifteen Mile	-----	CLOSING IN 1981-----	
30	-----	-----	NOT OPERATING, STUDENTS GO TO ASHLAND-----	
60	Bear Creek	1	5	1
65	Billups	1	7 (could take 3 more)	1
77	Cross S	1	5	1
90	South Stacy	1	5	1
94	Horkan Creek	1	5	1

LOCATED IN TRADE CENTER, BROADUS

-107-

Elementary	Broadus	16	197 (could add 120)	23 & **
Secondary	Broadus	31	208 (could add 75)	25

*Superintendent

**Special Education Title 1, Library, Right to Read

The system has contracts with 12 buses, (6 for each). State law presently requires the student ride the bus for no longer than one hour. Parents will make a trip with the student to the departure point complying with the law.

In Montana, school districts are government entities. As a guide, the requirements of additional populations will include both elementary and secondary school facilities and services.

For elementary schools, the method to compute additional land required, in acres, classrooms and employees is:

Additional Populations X 0.11 = Acres of Land

100 X 0.63 = Number of Classrooms
(not administrative rooms)

X 0.78 = Number of Employees

These could be computed only for peak year and "steady" populations. However, the table will show year by year. It will take analysis by the Boards. There are many individual rural school districts* to consider responsibility for those demands. (See Map 9 for Powder River County rural school locations, 1981)

Each of the Boards will not have to provide all the requirements; some, none; in the Districts with many new subdivisions, it will be a guide.

TABLE 40
LOW LEVEL

Anticipated Elementary School Systems, Areawide, Requirements, By Year,
Showing Anticipated Number of Children Ages 5 to 14, Low Level

YEAR	ADDED POPULATION ¹	NUMBER	LAND-ACRES REQUIRED	CLASSROOMS REQUIRED	EMPLOYEES REQUIRED	
1982	341	64	0.37	2.1	2.6	-108-
1983	1507	137	1.65	9.4	11.7	
1984	2310	429	2.54	14.5	18.0	
1985	1271	216	1.39	8.0	9.9	
1986	1445	266	1.58	9.1	11.2	
1987	1628	299	1.79	10.2	12.6	
1988	1628	299	1.79	10.2	12.6	
1989	1628	299	1.79	10.2	12.6	
1990	1628	299	1.79	10.2	12.6	

¹From Table 16

²From Table 15

These figures are not cumulative: for 1983, 1.65 acres will be needed; by 1987, 1.79 acres will be needed.. Year 1984, is, for the low level of development, the peak year. Analyses of the table should provide a guide to consideration of provision of temporary facilities. Both Montco and the Tongue River Railroad, you must be remember, are in Rosebud County and in Custer (railroad).

TABLE 41
Montana 1982 Federal Leasing

Anticipated Elementary School System, Areawide, Requirements, By Year.
Showing Anticipated Number of Children, Ages 5-14, (NOT Cummulative)

YEAR	ADDED POPULATION	NUMBER*	LAND (ACRES) REQUIRED	CLASSROOMS REQUIRED	EMPLOYEES REQUIRED
1982	0				
1983	275	51	0.30	1.73	210
1984	4361	829	4.79	27.47	3400
1985	6774	1259	7.45	42.67	5230
1986	3714	682	4.08	23.39	2990
1987	4661	858	5.12	29.36	3630
1988	5522	1041	6.07	34.73	4377

1989 - 1990 -----FIGURES ARE SAME AS FOR 1988-----

*From Table 22

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TABLE 42
HIGH LEVEL

Anticipated Elementary School System, Areawide, Requirements, By Year.
Showing Anticipated Number of Children Ages 5-14, (NOT Cummulative)

YEAR	ADDED POPULATION	NUMBER*	LAND (ACRES) REQUIRED	CLASSROOMS REQUIRED	EMPLOYEES REQUIRED
1982	344	65	0.37	2.16	2.68
1983	1782	335	1.96	11.22	13.89
1984	6669	1249	7.33	42.01	52.01
1985	8283	1538	9.11	52.18	64.60
1986	11804	2197	12.98	74.36	92.07
1987	20148	3737	22.16	126.93	157.15
1988	17405	3210	19.14	109.65	135.75
1989	16603	3056	18.26	104.63	129.54
1990	16976	3123	18.67	106.94	132.41

od
is

#2 Powderville
#6 Biddle
#22 Belle Creek
#29 Fifteen Mile
#30 Beaver Creek (de
#60 Bear Creek
#65 Billup
#77 Cross S
#79J Broadus
#90 South Stacey
#94 Horkan Creek

#32J Ashlani-Rosek

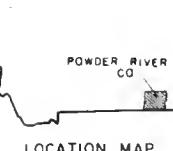
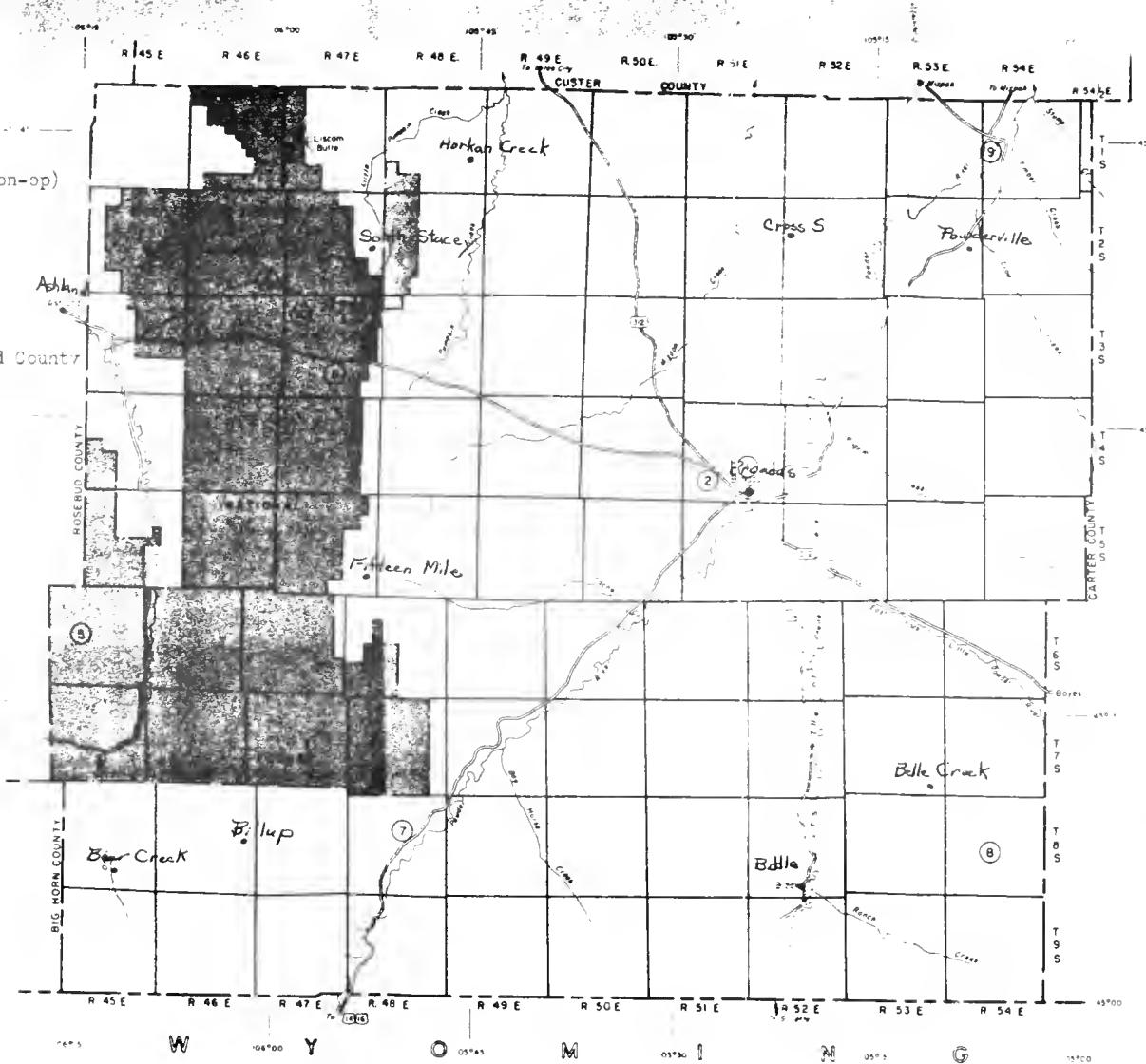
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a.
s

#2 Powderville
 #6 Biddle
 #22 Belle Creek
 #29 Fifteen Mile
 #30 Beaver Creek (non-op)
 #60 Bear Creek
 #65 Billup
 #77 Cross S
 #79J Broodus
 #90 South Stacey
 #94 Norkan Creek

#32J Ashland-Rosebud County



LEGEND

- (1) Broodus Cliff Park, Cottonwood Park, Swimming Pool
 - (2) Golf Course
 - (3) Red Shale Campground
 - (4) White Tail Campground
 - (5) Cow Creek Campground
 - (6) Lemonade Springs-ski and camping area
 - (7) Reynolds Battlefield
 - (8) Belle Creek Oil Field
 - (9) Powderville Boothill
 - (10) Wilber Creek Fishpond
- Custer National Forest

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RECREATION AND HISTORIC AREAS POWDER RIVER COUNTY, MONTANA

FEBRUARY 1975

0 5 10 MILES
SCALE 1:500,000

For secondary school systems, the factors of the method are different than for the elementary. In Powder River County, this school is in the trade center, Broadus; in Rosebud County, the secondary schools are at Rosebud, Forsyth, LeBree and Colstrip; in Big Horn County the schools are at Pryor, Lodgegrass and Hardin. Some counties provide for a middle school. No calculations are made here for middle schools.

In certain locations, the children might go to school in Sheridan or Miles City. In those instances, the children tend to take residence in those cities.

For secondary school systems, the method to compute additional land required, in acres, classrooms and employees is:

Added Population X 0.032 = Additional Land Required in Area
 100 X 0.36 = Additional Number of Classrooms
 X 0.47 = Additional No. of Employees -111-

In the following tables, these calculations do not take into account "arising" this population due to lack of historical data. The figures for years 19⁸⁴-1990 on Tables 43 and 44 can only act as a guide until "hard" data is available.

For secondary school systems, the factors of the method are different than for the elementary. In Powder River County, this school is in the trade center, Broadus; in Rosebud County, the secondary schools are at Rosebud, Forsyth, LeBree and Colstrin; in Big Horn County the schools are at Pryor, Lodgegrass and Hardin. Some counties provide for a middle school. No calculations are made here for middle schools.

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Added Population X 0.032 = Additional Land Required in Area
100 X 0.36 = Additional Number of Classrooms
X 0.47 = Additional No. of Employees -111-

In the following tables, these calculations do not take into account "asing" this population due to lack of historical data. The figures for years 1929-1990 on Tables 43 and 44 can only act as a guide until "hard" data is available.

TABLE 43
LOW LEVEL

Anticipated Secondary School System Areawide Requirements, By Year
Showing Anticipated Number of Children Ages 15-19, Low Level

YEAR	ADDED POPULATION	NUMBER*	LAND-ACRES REQUIRED	CLASSROOMS REQUIRED	EMPLOYEES REQUIRED
1982	341	10	0.10	1.2	1.6
1983	1507	47	0.48	5.4	7.0
1984	2310	94	0.73	8.3	10.8
1985	1271	62	0.40	4.5	5.9
1986	1445	76	0.46	5.2	6.7
1987	1628	84	0.52	5.8	7.6
1988	1628	84	0.52	5.8	7.6
1989 - 1990	Same Figures as 1987 and 1988				-112-

*From Table 15

TABLE 44
Montana 1982 Federal Leasing

Anticipated Secondary School System Areawide Requirements, By Year
Showing Anticipated Number of Children of Ages 15 - 19, Montana 1982

Federal Leasing

YEAR	ADDED POPULATION	NUMBER*	LAND-ACRES REQUIRED	CLASSROOMS REQUIRED	EMPLOYEES REQUIRED
1982	0	0	0.0	0.0	0.0
1983	275	9	0.08	0.9	1.2
1984	4361	134	1.39	15.6	20.4
1985	6774	282	2.16	24.3	31.8
1986	3714	194	1.18	13.3	17.4
1987	4661	244	1.49	16.7	21.9
1988	5522	296	1.76	19.8	25.9
1989 - 1990	Same Figures as 1988				

*From Table 22

TABLE 45
HIGH LEVEL

Anticipated Secondary School System Areawide Requirements, By Year
Showing Number of Students Ages 15 - 19, High Level

YEAR	ADDED POPULATION	NUMBER*	LAND-ACRES REQUIRED	CLASSROOMS REQUIRED	EMPLOYEES REQUIRED
1982	344	10	0.11	1.2	1.6
1983	1782	55	0.57	6.4	8.3
1984	6669	228	2.13	24.0	31.3
1985	8283	354	2.65	29.8	38.9
1986	11804	475	3.77	42.4	55.4
1987	20148	881	6.44	72.53	94.6
1988	17405	867	5.56	62.65	81.8
1989	16608	868	5.31	59.78	78.0
1990	16976	886	5.43	61.11	79.78

*From Table 28

-11-

You may desire to use other standards and change these factors. Here is one method:

P = Count population of area now served. Divide by 100.

S.S. = Select a school system which meets your chosen level of excellence.

A = Calculate land actually used, in acres.

B = Calculate actual number of classrooms (add in labs, etc. if a concern).

C = Calculate actual number of employees (administration, maintenance, special, teachers, coaches).

then:

$\frac{A}{P}$ = S.S. factor for land in acres.

$\frac{B}{P}$ = S.S. factor for number of classrooms.

$\frac{C}{P}$ = S.S. factor for number of employees.

If you are wanting to calculate your own requirements for secondary school systems then: Make up the number of new people you expect, divide by 100, then:

New People X your S.S. factors = land or classrooms or employees
100

The Elementary School District in which the first responsibility, to additional students is most likely, is "32J", a Rosebud-Powder River County joint district at Ashland. If the assumption made earlier are correct, then the taxable valuation for the district will increase.

Below, a tabulation from the budgets of 32J for the last two years; complete details for each county school district are available in the County Superintendent's offices.

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TABLE 46

Tabulating Selected Line Items for Comparison of the Budget
for Elementary School District 32J, Ashland
for the Years Beginning July 1, 1979 - July 1, 1980

	1979	1980
Students	150	138
Total General Fund Budget	\$293,829.22	\$296,151.49
Foundation Program (County & State Share)	166,663.38	158,769.19
Permissive Amount Used	41,665.84	39,692.30
Voted Levy Used	33,000.00	29,690.00
General Fund Reserve	58,997.19	101,981.30
Non-tax Revenue	52,500.00	58,000.00
Allowable Cost (Special Education Dollars Only)	32,081.00	20,142.00
Taxable Valuation (Dollars Only)	1,325,589.00	1,561,328.00
District Tax Levies Required	45.83	49.00

When the cost per student is calculated by dividing the total general fund budget by the annual number belonging (i.e. students):

IN 1979	IN 1980
<u>\$293,829.22</u> = \$1,958.86 100	<u>\$296,151.49</u> = \$2,146.02 100

This simplistic approach does not tell the story of the benefit to each student. The efficiency of the district's administration should not be judged from calculations. The calculations develop, simply, per capita costs for each year, nothing more. A few entries from the budget form, show that, at present, new equipment is provided for, as is transportation, special education and school lunches are available. This District is joint. For the present year 32J revenues are:

Rosebud.....\$ 72,348.27
Powder River..... 19,887.25

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The 32J Elementary School District has classes for kindergarten through the 8th grade. The additional numbers of children anticipated to arrive during construction years show arrival three years prior to production of coal and the tax base. It is not concluded here that these added students will each attend 32J. It can be concluded that there will be a period of years before there is a flow of additional tax revenues to 32J. It can also be concluded that, for the level of development titled "Montana 1982 Federal Leasing" the four new tracts which may be offered for lease by DOI/BLM in April, 1982, the tax base will include a multitude of settlements as local land owners decide to subdivide land parcels. In addition, the tax base will include the mine property, adding to the taxable valuation.

In 1979, a new and separate governing body called the Crane Acres Water and Sewer District was created. A brief text with maps follows:

Crane Acres Water and Sewer District

In August, 1979, the Secretary of State, Montana issued an incorporation document establishing the areas outlined as the Crane Acres Water and Sewer District. Under Montana Statutes, the Board of Directors were elected under the same procedure as that used in General Elections. The District is autonomous; independent of local government. They have the right to tax, sell bonds, and undertake numerous water related projects including water distribution and sewer collection systems. The District, through its Board, has the power to assess users and benefitters of such a system.

Preliminary engineering design estimates are \$1,968,750. Preliminary design is shown on accompanying maps. A site for sewerage treatment and one site for the well and water storage are designated on the map.

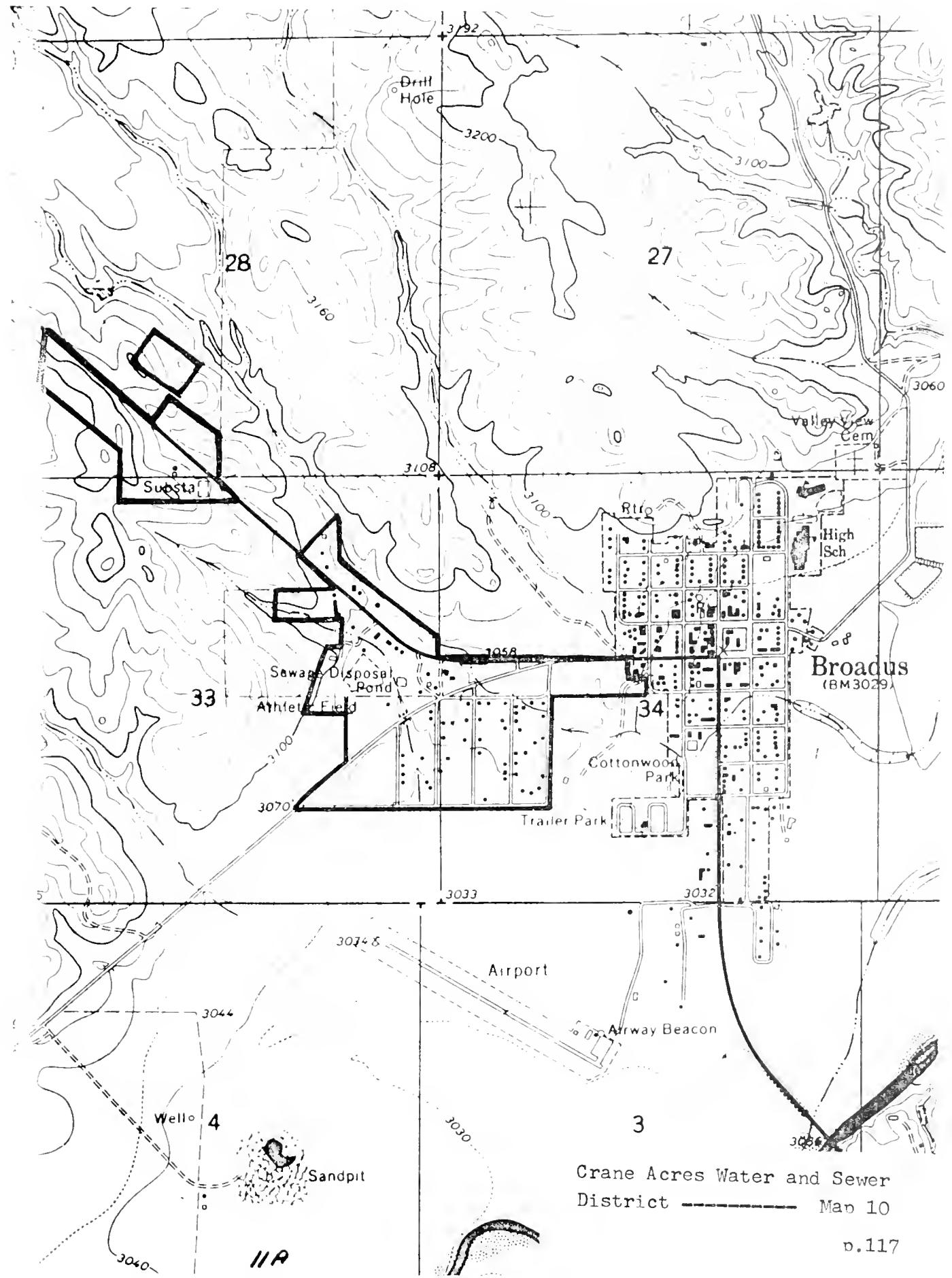
Preliminary engineering estimates for the Crane Acres District are:

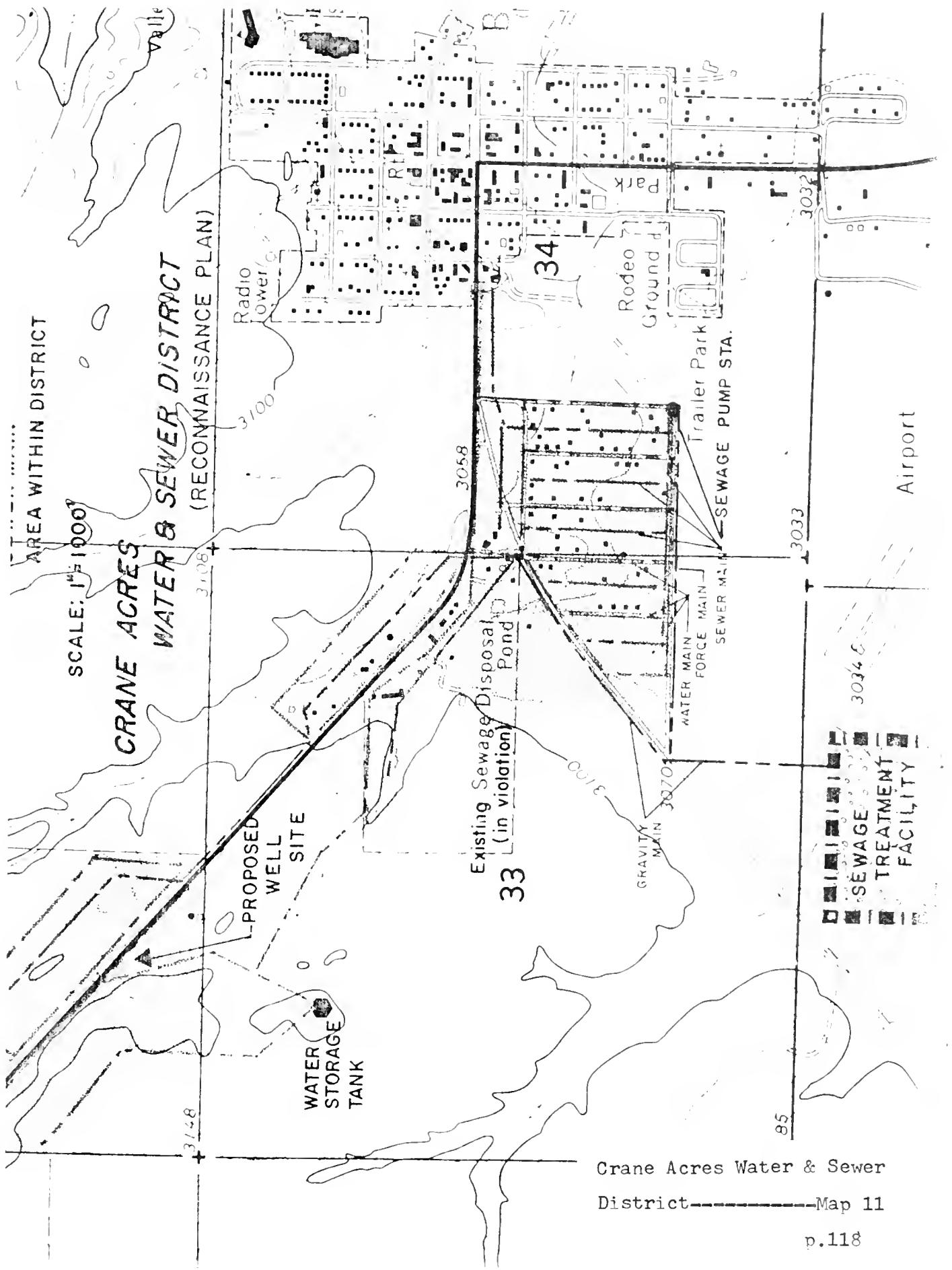
-116-

Oxidation Ditch or aerated lagoon, facility down the Randall property line of Crane Acres.

6 - 8 acres.....	\$ 75,000
<u>Sewerage Treatment Facility</u> , equipment required.....	
excavation, cement work.....	432,000
Pump Station.....	45,000
<u>Sewer Collection</u>	285,000
<u>Water Distribution Facility</u> :	
3 wells/3 pumps.....	120,000
300,000 gal. storage tank.....	240,000
site preparation.....	60,000
site to be donated, 1 acre (\$ 5,000).....	0
water distribution/meters.....	320,000
<u>Other</u> :	
interest on construction.....	60,000
administrative/legal fees.....	15,000
engineering inc. construction, staking.....	
design, and resident inspection	223,000
bond attorney fees, 5%.....	93,750
	\$1,968,750

Operation and maintenance costs as well as contingency costs are not included; however, contingencies will probably run 10 - 15% and O & M at \$14,500 per year. (The Broadus system total O&M for 78-79 was \$35,000.) For a design population of 2,500 at 3.2 persons per household, then 728 households, this calculates to \$2,550 for each household; presently there are 233 persons in the District. The cost, with no growth, is 10 times the estimate for the design population.





Land, in Acres, Required Areawide for Housing

Land near the Powder River County trade center and county seat is being studied locally for its potential for housing and community development. As stated earlier, while just educated judgement (at this stage of planning) BLM has estimated that 40% of the additional population created from coal development can be expected to be attracted to the existing area near Broadus. BLM used sophisticated "location" models to compute this probability. Assuming BLM computations are the best available at this point in time, future land uses will change from rangeland use to urban use in a small area outside of Broadus to meet its 40% share of the responsibility for housing and community services. This will establish a community labor group.

Areawide, the need for housing is presented again in Table 47. No separate set of figures computing the estimated 40% will be presented. It should not be difficult for you to do.

TABLE 47
Showing Acres Needed for Housing Areawide, In Each Year (Without Acres
for Rights-of-Way) 1982-1990

-119-

YEAR:	LEVELS: ----LOW	MONTANA 1982	
		FEDERAL LEASING	HIGH
1982	16.8	0.0	17.1
1983	75.1	13.6	88.8
1984	25.1	217.4	332.7
1985	63.3	337.9	413.1
1986	69.5	185.2	588.8
1987	81.1	232.4	1006.3
1988	81.1	275.3	868.4
1989	81.1	275.3	828.6
1990	81.1	275.3	847.0

One method for calculating the additional land required for streets and alleys is to multiply the acres needed for housing by a factor of 1.3. However, this is only a guide. For example, some subdivisions may not have alleys; others may be designed with a

street pattern which is not the common grid. Other designs may be laid out as a subdivision with blocks, 1400' X 300', and have fewer acres required than the grid which bounds the common 300 X 300' block grid.

You are reminded that the acreage above was developed for preferred housing types. The highest percent was calculated for a lot for a single family home as the final use by operations workers. One such improved lot, provided with public water and sewer, could temporarily allow 2 mobile homes or 4 RV's. This temporary use would not ordinarily be allowed on a lot with private well and septic tank. DHES would have to review and approve such temporary use.

The provision of utilities such as telephone, electric power, television, and even the allocation of propane may be delayed to some settlements outside the area presently served: that area in and nearby the trade center. There are expenses to users beyond the connection or installation expenses and use charges; sometimes the user pays for the lines to the users and dwelling unit, a considerable cost to the user.

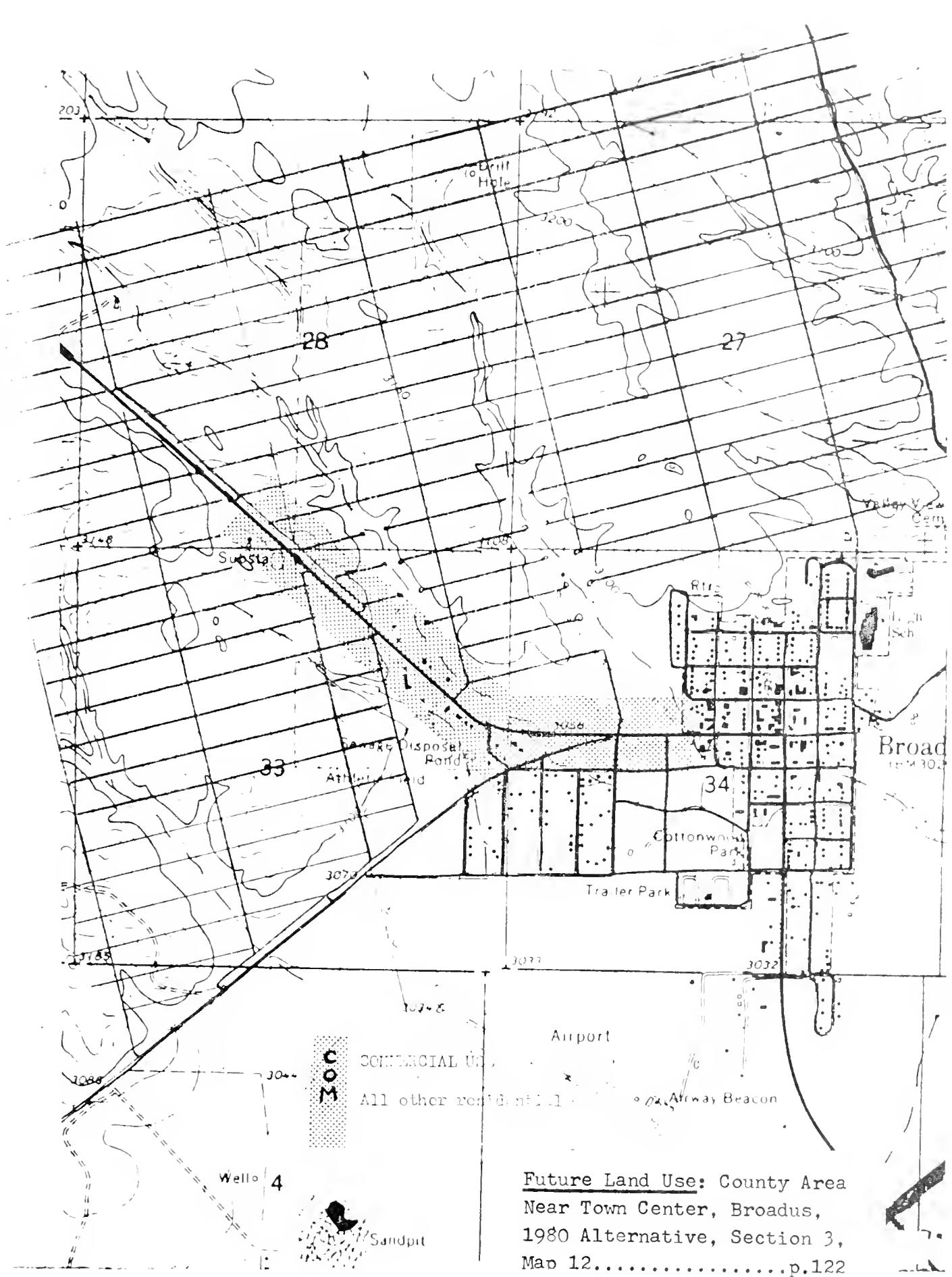
Preliminary future land use plans have been prepared by the Powder River County Planning Board (see Map 12). Further study is to be made later in 1981.

-120-

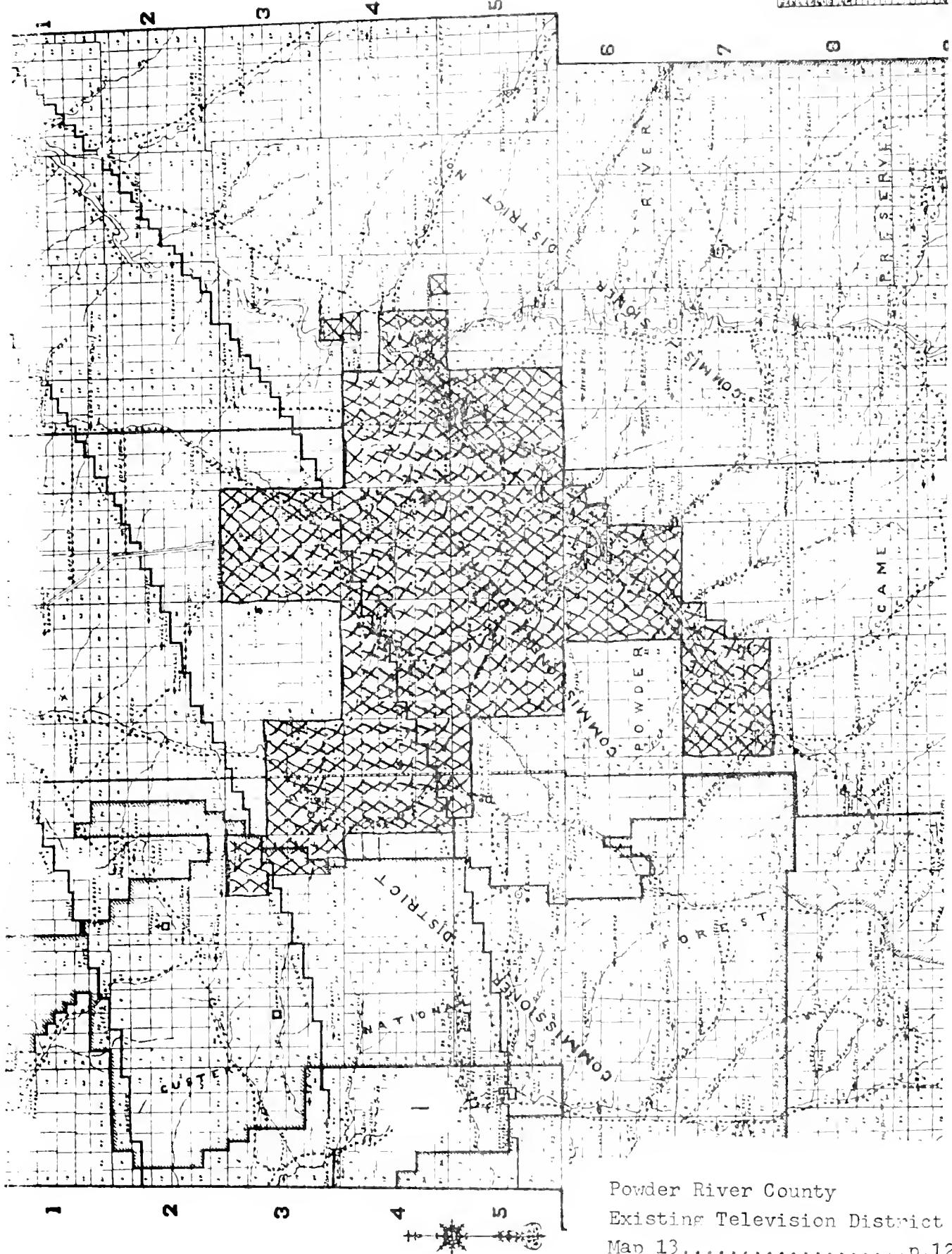
One Future Land Use Alternative

The County Planning Board will continue to study and refine, or even redefine future land uses in the area shown on Map 12. The streets are, in this alternative, laid out in the 13°SSE angle for the specific purpose of providing the maximum solar angle to those who choose to use that alternative energy resource. The streets are laid out in a grid pattern for ease of direction. The grid is laid out around long rectangular blocks. This pattern of "super blocks" would provide for a savings in street construction and maintenance by having fewer North-South cuts. This and other street layout and block conformation will continue to be studied by the Board until it reaches the point of making a recommendation to the Town Council and then to the Commissioners. The adoption of a future land use plan by the Commissioners allows those who would subdivide and develop to "cut-red-tape". An environmental statement would no longer have to be

prepared for any subdivision in this area seen on Map 12 although the remainder of the subdivision process would need compliance.



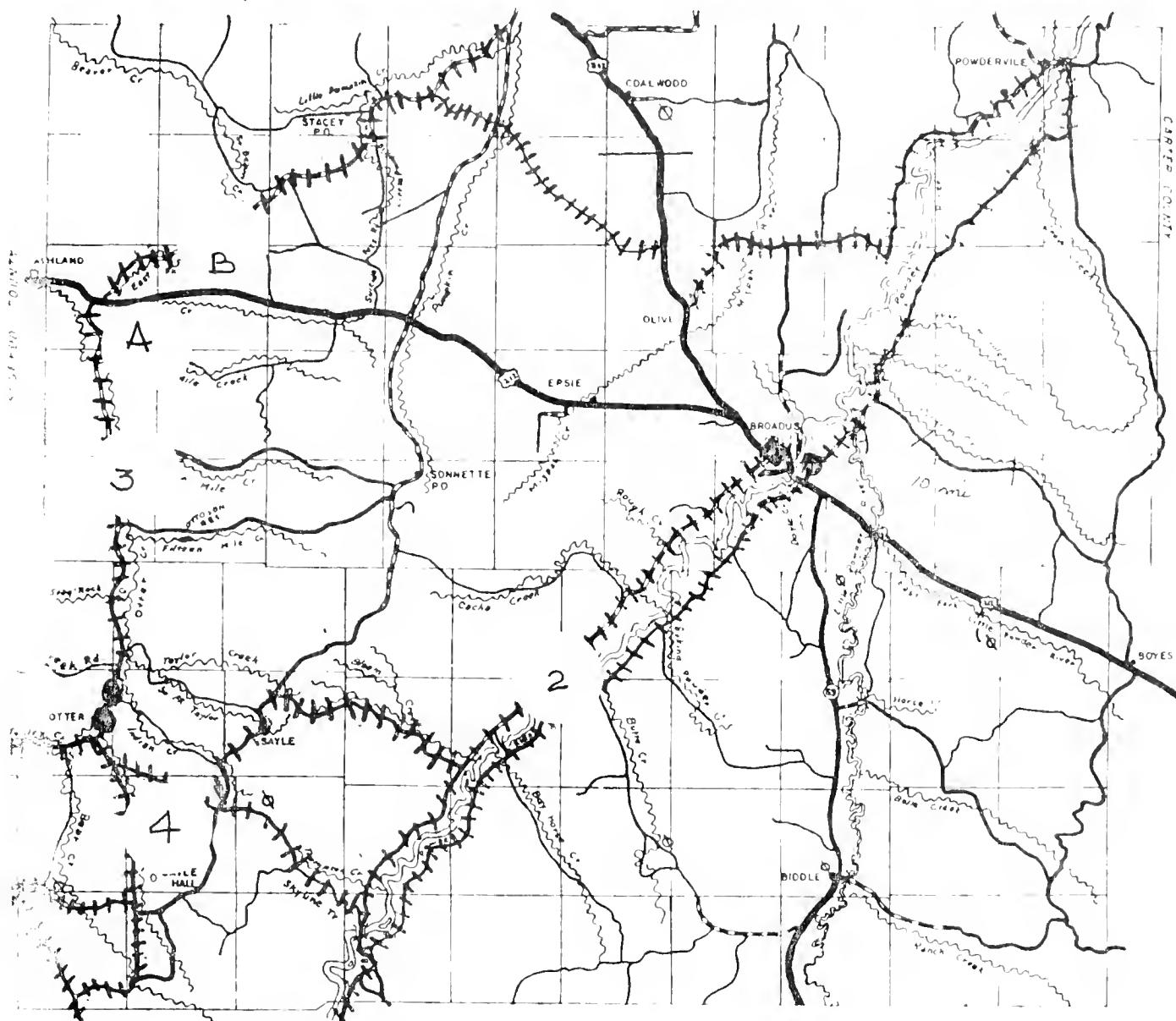
Future Land Use: County Area
Near Town Center, Broadus,
1980 Alternative, Section 3,
Map 12.....p.122



Powder River County
Existing Television District
Map 13.....p.123

Powder River County Montana

C U S T E R C O U N T Y



ROADS NEEDING HIGH MAINTENANCE

- Main Oiled Highways
- Maintained County Roads
- County Gravel Roads
- Auto Trails
- Rivers
- Creeks

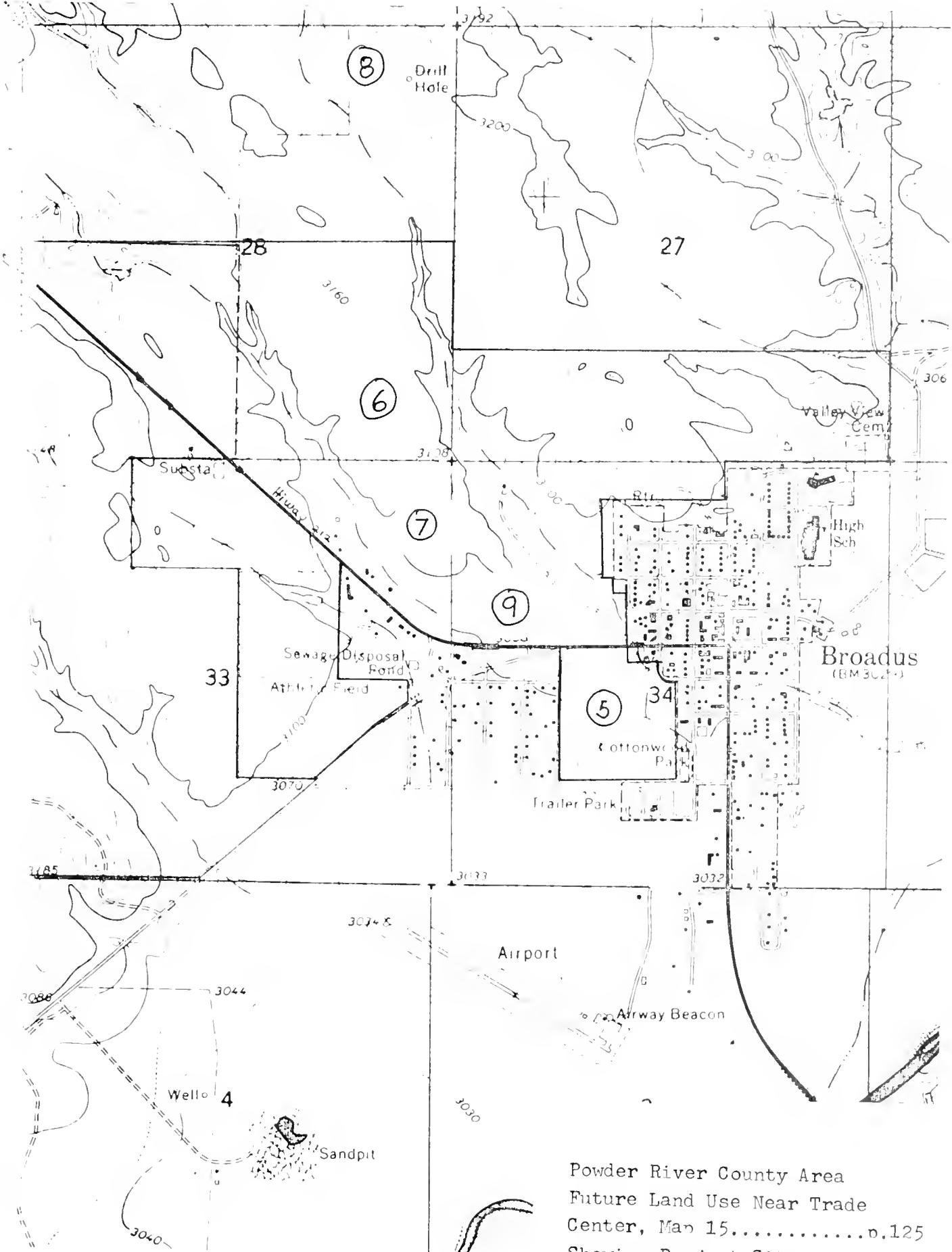
River Fords

Landing Strips

BRIDGES/REPLACE

BRIDGE/NEW
1979

Roads and Bridges Requiring
Heavier Maintenance, or New
Construction Showing Project
Sites, Mar 14.....p.124



Powder River County Area
Future Land Use Near Trade
Center, Map 15.....p.125
Showing Project Sites

PROJECTS WHICH WILL MEET A PORTION OF ANTICIPATED DEMANDS UPON POWDER RIVER COUNTY:

At this point in the planning process and in light of the assumptions for any level of coal development excepting the zero level, there will be need for projects to reinforce the level of service, to prepare for additional housing and community services and facilities.

The sites for the projects to be described below are mapped on Maps 13, 14 and 15, and identified by site number:

Site 1.....Expansion of the television district to include service to the settlement in Otter Creek Hills Subdivision and Darrah's Subdivision. The County owns and operates the TV district. See Map 13.

Site 2.....A new bridge. See Map 14.

Site 3.....All "hatched" roads will require intense maintenance for added labor force of coal mine fields. See Map 14.

Site 4.....A second county shop for vehicles and their maintenance. See Map 14.

Site 5.....Land acquisition for additional county fair ground expansion. See Map 15.

Site 6.....Housing development area. Temporarily for a high density mobile home park. See Map 15.

Site 7.....Housing development for low- and moderate-income multi-family units. See Map 15.

Site 8.....Well and water storage. See Map 15.

Site 9.....Bus terminal for commuting labor settlement and town hall. See Map 15.

THIS SECTION
IMPACT PROJECT DESCRIPTION
IN PRIORITY ORDER

SITE: 4.....YEAR: 1982

SITE: 3.....YEAR: 1982

SITE: 5.....YEAR: 1982

SITE: 6.....YEAR: 1983, '84, '85

SITE: 7.....YEAR: 1983

SITE: 3.....YEAR: 1984

SITE: 2.....YEAR: 1985

SITE: 1.....YEAR: 1982

-127-

Each of these will have to be reconsidered if the assumptions are wrong. These projects and sites will be dependent upon the level of coal production. When the level is more firm, these projects and sites will be reconsidered by all parties.

SITE 4

SECOND COUNTY ROAD SHOP

YEAR: 1982

ACTIVITY: Site acquisition and development;
new construction; well, pump,
pressure tank, septic drain field.

RESULT: Provision of second county road
shop for maintenance and storage
of road equipment; efficiency for
road maintenance schedule; energy
conservation by round-trip re-
duction.

COST: 50' X 100' = 5,000 sq. ft.: \$100,000
facilities: \$30,000.

STRATEGY: FmHA 10.430 for site acquisition
and development; county road fund
for construction. -128-

SITE 8

WELL AND WATER STORAGE

YEAR: 1982

ACTIVITY: Site acquisition for well, water storage; easement for water distribution line and access; use of lead time prior to demand.

RESULT: Provision of 1/2 acre site; adequate fire flow and potable water for domestic use in Site 7 and Site 9; housing and community facility well, pump, 400,000 gallon water storage and distribution lines; costs pro-rata with developers of Site 6; line size: 6"; length: $1\frac{1}{2}$ miles; easement: 1 1/2 miles X 20.0".
-129-

COST: \$2,500 for 1/2 acre site; easement = 2.5 acres, \$2,500; well, pump: \$200,000; storage: \$400,000

STRATEGY: FmHA 10.430 for site acquisition/development; FmHA 10.423 for facility; joint venture with: private sector and Crane Acres Water and Sewer District.

SITE 5

NEW RODEO ARENA

YEAR: 1982

ACTIVITY: Site acquisition, 5 acres, contiguous to existing multi-purpose and fair grounds. Construction of rodeo-roving arena with adequate parking for horse trailers.

RESULT: Expansion of recreation and education activities/opportunities as a major county fair ground; roping and rodeo center; parking; maintenance of rural quality of life. -130-

COST: \$50,000.

STRATEGY: County Fair Board levy;
Federal Revenue Sharing.

SITE 9

BUS TERMINAL AND NEW TOWN HALL

YEAR:.....1983

ACTIVITY:.....Site acquisition and development:
access, construction of bus
terminal/town hall; parking;
access.

RESULT:.....4-acre; bus terminal for commuting
labor to mines; community focal
point with strong attraction
force; energy conservation; worker
safety; providing for social -131-
interaction of existing and added
population utilizing town hall;
waiting room; parking; access;
night lighting.

COST:.....Site: \$40,000; Terminal: 2500 sq.
ft. - \$75,000; Town Hall: 3200
sq. ft. - \$9,600; Parking, gravel,
\$300,000.

STRATEGY:.....FmHA 10.430 and Coal Board with
private developer as joint venture.

SITE 6

HOUSING DEVELOPMENT/TEMPORARILY FOR MOBILE HOME PARK

YEAR:.....1983, 1984, 1985

ACTIVITY:.....Site acquisition and development; subdivision and engineering planning/design; 160 acres; use lead-time prior to demand for housing.

RESULT:.....Provision of housing for added population; to be used, in first phase, temporarily for mobile homes; second phase for permanent dwelling units; prepared for 672 -132- mobile homes (6 per acre) first phase; second phase: 443 permanent units (4 per acre) (0.3 or 48 acres = right-of-way).

COST:.....Land: estimated at \$5,000/acre; \$800,000; site development - land contouring, \$200,000; subdivision and engineering planning/design, \$60,000.

STRATEGY:.....Joint venture; private sector and coal industry: FmHA 10.430 for planning/engineering.

SITE 7

HOUSING FOR LOW- AND MODERATE-INCOME FAMILIES

YEAR: 1983

ACTIVITY: Site acquisition and development by Public Housing Authority: new multi-family selling unit: construction: use of lead time prior to demand.

RESULT: Acquire 2 acres: land leveling: provision of access: construct four 4-plexes to provide for low- and moderate-income families: housing -132- for 16 families with low or moderate income.

COST: Land: \$20,000: Land Leveling: \$5,000: Access: \$5,000: Four 4-plexes: \$200,000.

STRATEGY: FmHA 10.430 for site acquisition and development; FmHA 10.415 for construction: HUD 14.137: FmHA 10.410: HUD 14.146

SITE 3

INTENSE ROAD MAINTENANCE

YEAR: 1984

ACTIVITY: Intense road maintenance on roads to coal fields.

RESULT: Improved air quality; safety for traffic; reduced wear on private vehicles.

ESTIMATED COST: (1980 dollars) \$50,000/year

STRATEGY: County road and bridge funds; federal revenue sharing.

SITE 2

NEW BRIDGE ACROSS POWDER RIVER, NEAR BUTTE CREEK

YEAR:1985

ACTIVITY:Bridge construction across
Powder River, south of
Butte Creek.

RESULT:Vehicular circulation provided;
improved life-safety services by
Sheriff and rural fire department;
efficient for road crews.

COST:\$90,000.

-134-

STRATEGY:County road and bridge funds;
Federal revenue sharing.

SITE 1

TELEVISION DISTRICT EXPANSION WITH SATELLITE

YEAR:1985

ACTIVITY:Amend television district boundaries to include urbanized area of subdivision development; expand service, equipment; place satellite.

RESULT:Provision of service for leisure time use of added population; response to demand for television

COST:\$44,000 for satellite; -135-
\$9,000 for two transformers.

STRATEGY:User fees, after installation by County; first cost: County use of revenue sharing.

CAPITAL EQUIPMENT - 1982

PROJECT YEAR:.....1984

PROJECT ACTIVITY:.....Purchase of 5-yard loader;
patrol/grader; oil distributor;
oil compactor; stripe liner.

PROJECT RESULT:.....Provision of road equipment to
provide maintenance of roads
heavily used by additional
labor force, and the residents
of new subdivisions along roads
to coal fields.

ESTIMATED COST:.....\$110,000.

-136-

STRATEGY:.....County road and bridge budget;
Federal revenue sharing.

This is the extent of what can be shown you now.

As more facts are certain, this 1981 Update of the
Powder River County Comprehensive Plan will be
revised.

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Thank you for reading it.

Listing of Financial Analysis Exhibits

Exhibit A.....Powder River County Budget, June 30, 19⁸¹-19⁸²

Exhibit B.....Powder River County Levies, 19⁸⁰-19⁸¹

Exhibit C.....Powder River County Tax Breakdown by
School District, 19⁸⁰-19⁸¹

Exhibit D.....Powder River County Operation of Trust and Agency
Fund Accounts, 1979-1980

Exhibit E.....Powder River County Valuations: Assessed and Taxable.
County Tax Levies, School District Levies, 1979-1980

Exhibit F.....Powder River County Levies, 1979-1980

Exhibit G.....Powder River County Budget, June 30, 1979-1980

Exhibit H.....School District 32J Budget, July 1, 1980-1981

Exhibit J.....Exernts from "The Taxation and Revenue Systems of
State and Local Government in Montana," August, 19⁸⁰

PART 1 Budget for Year Beginning July 1, 1980
Application for Tax Levies and State Equalization Aid

Elementary School District No. 32J,
 County, if near, School
 City, if near, School
 Non-Resident
 County

District Total ANB	Foundation Program		Permissive Amount Used		Voted Levy Used		Total General Fund Budget		General Fund Reserve		Cashed-in Rearrangement		Non Tax Revenue Items 01-00 21, 01-00-28, 01-00-29, 01-00-34, 01-00-32		For OSPI Use Only										
	2 District Share (Non-isolated Only)	3 County and State Share	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$									
10 Variable Valuation Dollars Only	11 P 1 Days	12 General Fund	13 Transportation Fund	14 Bus Reserve Fund	15 Tuition Fund	16 Debt Service Fund	17 Bid Reserve Fund	18 Comp. Insurance Fund	19 Adult Ed Fund	20 General Fund	21 Outstanding Bonds Dollars Only	22 Allowable Local Special Education Dollars Only	23 Non Tax Revenue Items 01-00 21, 01-00-28, 01-00-29, 01-00-34, 01-00-32	24 Aggregate Data	25 Additional Approved ANB	26	27	28	29	30	31	32	33	34	
\$ 158,769	• 19	\$ 39,692	\$ 30	\$ 296,151	\$ 49	\$ 101,981	\$ 30	\$	\$	\$	\$	\$	\$	\$ 20,742.00	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	
\$ 158,769	• 19	\$ 39,692	\$ 30	\$ 296,151	\$ 49	\$ 101,981	\$ 30	\$	\$	\$	\$	\$	\$	\$	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only	For OSPI Use Only
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GENERAL FUND BUDGET		Actual Expenditure, Last Completed School Year 1978-79	Approved Expenditure, Current Year 1979-80	Ensuing School Year Expenditures Estimated 1980-81	Approved 1980-81
EXPENDITURES					
Administration					
1-00-0111 Salaries, Prof.	\$	\$	\$	\$	
1-00-0113 Salaries, Clerical	3,039.77	3,100.00	9850.00	9,850.00	
1-00-0130 Supplies	365.25	500.00	700.00	700.00	
1-00-0150 Other expenses	2,049.91	4,000.00	3500.00	3,500.00	
Total—Administration	\$ 5,454.93	\$ 7,600.00	\$ 14050.00	\$ 14,050.00	
Instruction					
1-00-0211 Principals' salaries	\$	\$	\$ 20,000.00	\$ 20,000.00	
1-00-0212 Teachers' salaries	98,745.09	119,000.00	116,150.70	111,050.00	
1-00-0213 Clerical salaries					
1-00-0214 Teacher Aides' salaries	4,385.88	8,550.00	10,800.00	10,800.00	
1-00-0215 Salaries, Teachers, Clinicians and Supervisors (Special Education Only)					
1-00-0218 Travel, Mileage (Special Education Only)					
1-00-0232 Teaching supplies	2,570.22	6,500.00	6,500.00	6,500.00	
1-00-0233 Supplies, Instructional (Special Education Only)					
-00-0241 Textbooks	2,287.11	5,500.00	5,500.00	5,500.00	
-00-0250 Other expenses	1,424.05	1,500.00	1,500.00	1,500.00	
-00-0280 Contracted Services (Special Education Only)		32,081.00	20,142.00	20,142.00	
Total—Instruction	\$ 109,412.35	\$ 173,131.00	\$ 175,492.00	\$ 175,492.00	
Library Services					
-00-0310 Salaries	\$	\$	\$	\$	
-00-0342 Books and periodicals	785.23	1,500.00	2,000.00	2,000.00	
-00-0350 Other expenses					
Total—Library Services	\$	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	
Supportive Services					
00-0411 Salaries, Prof.	\$	\$ 350.00	\$ 350.00	\$ 350.00	
00-0413 Salaries, Clerical					
00-0418 Travel, Mileage (Special Education Only)					
00-0450 Other expenses					
Total—Supportive Services	\$	\$ 350.00	\$ 350.00	\$ 350.00	
Transportation					
00-0555 Room and board (Special Education Only)	\$	\$	\$	\$	
Operation of Plant					
00-0610 Salaries	\$ 3,879.79	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
00-0650 Other supplies & expenses	1,664.71	2,500.00	2,000.00	2,000.00	
00-0681 Heat for buildings	10,486.57	15,000.00	15,000.00	18,000.00	
00-0682 Utilities, except heating	6,346.93	7,000.00	9,000.00	9,000.00	
Total—Operation of Plant	\$ 22,378.03	\$ 30,500.00	\$ 35,000.00	\$ 35,000.00	
Maintenance of Plant	1-750	2,797.71	3,000.00	3,000.00	
0-0710 Salaries	\$ 4,069.29	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
0-0734 Replacements & parts	2,530.46	8,000.00	6,000.00	6,000.00	
0-0780 Contracted services	2,844.02	3,000.00	1,500.00	4,500.00	
Total—Maintenance of Plant	\$ 12,241.48	\$ 20,000.00	\$ 19,500.00	\$ 19,500.00	
Food Services Program (01-00-0800)	\$ 7,270.79	\$ 8,000.00	\$ 10,125.00	\$ 10,125.00	
Ent Body & Auxiliary Services (01-00-0900)	\$ 100.50	\$	\$	\$	
Other Current Charges					
0-1021 Social Security (Special Education Only)	\$	\$	\$	\$	
0-1022 Teacher Retirement (Special Education Only)					
0-1023 Pub. Empl. Retirement (Special Education Only)					
0-1024 Unempl. Comp. (Sp. Ed. Only)					
0-1056 Rental of land and bldgs.		15,000.00	0		
0-1057 Insurance	10,923.39	12,700.00	18,000.00	18,000.00	
0-1059 Other expenses					
0-1072 Interest on warrants					
Total—Other Current Charges	\$	\$ 27,700.00	\$ 18,000.00	\$ 18,000.00	

01. GENERAL FUND BUDGET	Actual Expenditure 1978-79	Approved Expenditure 1979-KI	Estimated 1980-KI	Approved 1980-KI
EXPENDITURES, continued				
Capital Outlay (from General Fund, not Bonds)				
01-00-1161 Sites	\$	\$	\$	\$
01-00-1162 Buildings				
01-00-1163 Remodeling, Improvements			8,000.00	8,000.00
01-00-1164 New equipment	19,689.00	25,048.22	13,634.49	13,634.49
01-00-1165 Other				
Total—Capital Outlay	\$ 19,689.00	\$ 25,048.22	\$ 13,634.49	\$ 13,634.49
TOTAL GENERAL FUND EXPENDITURES	\$188,335.70	\$ 293,829.22	\$ 296,151.49	\$ 296,151.49
New Cash ADDED to Reserve (Not Cash Balance Retained as Reserve)				
TOTAL AUTHORIZED GENERAL FUND BUDGET	\$ 188,335.70	\$ 293,829.22	\$ 296,151.49	\$ 296,151.49

REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
Revenue from District				
01-00-11 District levies	\$ 47,927.98	\$ 44,912.31	\$	\$ 53,741.97
01-00-21 Tuition earnings (to be received)				
01-00-28 Interest	1,462.90			
01-00-29 Miscellaneous revenue	2,104.45			
01-00-98 Cash reappropriated				
Revenue from County	Rosebud	72,348.27		
01-00-31 Basic county equalization	Powder R.	\$ 19,887.25	\$ 166,663.53	\$ 158,769.19
Revenue from State				
01-00-41 State deficiency levy	\$	\$	\$	\$
01-00-42 State equalization aid				
01-00-43 State funds, other				
01-00-44 State impact and bonus payments				
01-00-48 State permissive levy	6,591.00	29,753.53		25,640.33
Revenue from Federal Government				
01-00-52 Federal impact (P. L. 874)	\$ 28,386.46	\$ 52,500.00	\$	\$ 58,000.00
TOTAL GENERAL FUND REVENUE	\$ 178,708.31	\$ 293,829.22	\$	\$ 296,151.49

02. TRANSPORTATION FUND BUDGET	Actual Expenditure	Approved Expenditure	Estimated	Approved
EXPENDITURES				
School Operated Buses				
02-00-0510 Salaries	\$	\$	\$	\$
02-00-0530 Maintenance & operation				
02-00-0550 Insurance and other expense				
02-00-0564 Purchase of buses & other equipment				
Total—School Operated Buses	\$	\$	\$	\$
Contract Bus Transportation				
02-00-0583 Private Contractors ¹	\$ 21,447.00	\$ 24,075.00	\$ 22,000.	\$ 29,700.00
02-00-0092 Other School Districts ¹				
02-00-0584 Individual Transportation ¹	\$ 956.87	\$ 2,306.88	\$ 6,110.	\$ 1,814.40
02-00-0501 Contingency Item	\$	\$ 250.00	\$ 300.00	\$ 1,389.24
02-00-1071 Retirement of Prior Year's Warrants (Deficit Balance)	\$	\$	\$	\$
02-00-1072 Interest on Warrants				
A. TOTAL TRANSP. EXP. AUTH. BY SEC. 20-10-143	\$	\$ 26,631.88	\$ 16,720.	\$ 32,903.64
New Cash ADDED to Reserve ²	\$	\$	\$	\$
02-00-0585 Bus transportation under 3 miles	\$	\$	\$	\$
B. TOTAL TRANSPORTATION FUND BUDGET	\$ 22,403.87	\$ 26,631.88	\$ 30,720.	\$ 32,903.64

¹Attach list of payments to other districts or high school(s) to be made in ensuing year. Also attach bus and individual contracts.
²New Cash Balance retained as Reserve. Reserve may not exceed 20% of budget for items 02-00-0510, 02-00-0530, 02-00-0564, 02-00-0583, 02-00-0092, 02-00-0584, 02-00-0501 and 02-00-1071

TRANSPORTATION SCHEDULE DATA FOR EXPENDITURES AUTHORIZED BY SECTION 20-10-141 AND SECTION 20-10-142

a. On Schedule (Topic 8, School Finance and Statistic Reference Manual)	\$	\$ 13,892.40
b. Maximum Reimbursable Amount (line a+02-00-0501)	\$	\$ 15,281.64
c. 1/3 Maximum Reimbursable Amount (line b×1/3).....	\$	\$ 5,093.88
d. Amount Over Schedule (line B above less line b).....	\$	\$ 17,622.00

ANSPORTATION FUND BUDGET		Actual Revenue 1978-79	Estimated Revenue 1979-80	Preliminary 1980-81	Final 1980-81
REVENUE FROM DISTRICT SOURCES					
02-00-11 District levy	\$ 19,208.11	\$ 15,729.92	\$		\$ 22,715.88
02-00-21 Payments, other districts ³					
02-00-27 Sale of property					
02-00-28 Interest					
02-00-29 Other		1,757.38			
02-00-98 Cash reappropriated					
Total from District Sources	\$	\$	\$		\$
02-00-33 County reimbursement ⁴	\$ 3,674.87	\$ 4,572.29	\$		\$ 5,093.88
02-00-43 State reimbursement ⁴	\$ 1,834.93	\$ 4,572.29	\$		\$ 5,093.88
02-00-52 Federal Impact (P. L. 874)	\$	\$	\$		\$
TOTAL TRANSP. REVENUE FOR SEC. 20-10-144 EXP.	\$	\$	\$		
02-00-24 Pupil payments for bus transportation under 3 miles	\$	\$	\$		\$
TOTAL TRANSPORTATION FUND REVENUE	\$ 24,717.91	\$ 26,631.88	\$		\$ 32,903.64

Include all payments from other school districts and high school; attach list of receipts for ensuing year.
Include reimbursement to this elementary school only; reimbursement received by another district, or by high school, and transmitted to the elementary school should be entered 02-00-21.

BUS DEPRECIATION RESERVE FUND BUDGET		Estimated	Approved
PENDITURES			
03-00-0564 Purchase of replacement bus		\$	\$
VENUES		Preliminary	Final
03-00-11 District levy		\$	\$
03-00-28 Interest			
03-00-29 Misc Rev			
TOTAL FROM DISTRICT SOURCES		\$	\$
CHEDULE	Date of Purchase	Cost to District	Amount in Depreciation Fund
S A		\$	\$
B			
C			
D			
These items must agree in amount.		TOTAL	\$

TUITION FUND BUDGET		Actual Expenditure	Approved Expenditure	Estimated	Approved
PENDITURES	Attach list of payments to be made in ensuing year.				
05-00-0091 Elementary pupils to other districts, preceding year	\$ 508.67	\$	\$	\$	\$
ENUES	Actual Revenue	Estimated Revenue	Preliminary	Final	
05-00-11 District levy	\$ 443.38	\$	\$	\$	
05-00-28 Interest					
05-00-29 Misc Rev					
05-00-52 Federal Impact (P. L. 874)					
05-00-98 Cash reappropriated					
TOTAL TUITION FUND REVENUE	\$ 443.38	\$	\$	\$	

RETIREMENT FUND BUDGET		Actual Expenditure	Approved Expenditure	Estimated	Approved
PENDITURES	Special Ed.				
6-00-1021 Social Security	\$ 7,501.37	\$ 9,572.00	\$ 10,665.47	\$ 10,665.47	
6-00-1022 Contribution, teachers' retirement	7,326.09	7,860.00	8,271.88	8,271.88	
5-00-1023 Contribution, P.E.R.S.					
5-00-1024 Contribution, unemployment	51.80	625.50	930.00	930.00	
5-00-1072 Interest on warrants					
New Cash ADDED to Reserve ⁶		4,000.00			
TOTAL RETIREMENT FUND EXPENDITURES	\$ 14,879.26	\$ 29,264.26	\$ 26,691.09		
ENUES	Actual Revenue	Estimated Revenue	Preliminary	Final	
05-00-28 Interest	\$	\$	\$	\$	
05-00-29 Misc Rev	\$	\$	\$	\$	
05-00-35 County levy	18,403.12	29,264.26		23,139.48	
05-00-52 Federal Impact (P. L. 874)					
05-00-98 Cash reappropriated				3,551.67	
TOTAL RETIREMENT FUND REVENUE	\$ 18,403.12	\$ 29,264.26		\$ 26,691.09	

Re may not exceed 35% of budget for items 06-00-1021, 06-00-1022, 06-00-1023 and 06-00-1024.

DEBT SERVICE FUND BUDGET EXPENDITURES (Include debt from consolidation or annexation.)

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Outstanding	Rate of Interest	Principal 07-00-0071	Tax Requirement Interest 07-00-0072	Total	Cash Balance June 30, 1980
1/1/80	12/1/80	\$ 6,500.00	\$ 237.61	4%	\$ —	\$ —	\$ —	\$ —
		\$	\$	%				
		\$	\$	%				
		\$	\$	%				
		\$	\$	%				
Special Improvement Districts								
LS—DEBT SERVICE FUND								

REVENUE

00-11 District levy	\$
00-27 Sale of Property	
00-28 Interest	NO LEVY REQUIRED
00-29 Misc Rev	
00-98 Cash reappropriated (Ending cash balance less first payment)	
TOTAL DEBT SERVICE FUND REVENUE	\$

BUDGET AND TAX LEVY SUMMARY

Fund	Approved Expenditures	Cash Reappropriated to Reduce Levies	Estimated Revenue Excluding Cash Reappropriated and District Levies	District Tax Levies Required—	
				Amount	Mill Rate
General	\$ 296,151.49	\$	\$ 242,409.52	\$ 53,741.97	34.44
Transportation	32,903.64		10,187.76	22,715.88	14.56
Bus Reserve		x x x x x x x x			.
Tuition		125.17			.
Retirement	26,691.09	3,551.61	23,139.48	x x x x x	x x x x x
Debt Service		x x x x x x x x			.
Building Reserve		x x x x x x x x			.
Comp. Insurance					.
Adult Education					.
TOTAL ALL FUNDS	\$ 355,746.22	\$ 3,676.78	\$ 275,736.76	\$ 76,457.85	49.00
Taxable Valuation, Common School District \$ 1,561,328					

STATEMENT OF CASH BALANCES as of June 30, 1980

(1) Fund	(2) County Treas. Cash Bal., Include Investments	(3) Outstanding Warrants	(4) Cash Retained as Reserve	(5) Education Budget Balance	(6) Cash for Reappropriation*
General	\$ 106,639.03	\$ 4,657.73	\$ 101,981.30	\$ 10,500.62	\$
Transportation	4,616.52	754.84	3,861.68	x x x x x x x x x x x x	
Bus Reserve				x x x x x x x x x x x x	x x x x x x x x x x x x
Tuition	125.17		x x x x x x x x x x x x	x x x x x x x x x x x x	125.17
Retirement	12,893.49		9,341.88	x x x x x x x x x x x x	3,551.61
Debt Service	1,346.12		x x x x x x x x x x x x	x x x x x x x x x x x x	1,346.12
Building Reserve				x x x x x x x x x x x x	x x x x x x x x x x x x
Comp. Insurance			x x x x x x x x x x x x	x x x x x x x x x x x x	
Adult Education			x x x x x x x x x x x x	x x x x x x x x x x x x	

*Add columns 3 plus 4 plus 5, then subtract total from column 2.

STATEMENT OF SPECIAL EDUCATION BUDGET BALANCE as of June, 30, 1980

(1)	(2) 1979-80 approved Allowable Cost	(3) Total Expenditures	(4) Cash Retained as Reserve	(5) Budget Balance
Special Education	\$ 32,081.00	\$ 21,580.38	x x x x x x x x x x x x	\$ 10,500.62

CERTIFICATES OF BOARD OF TRUSTEES
A. APPROVAL OF BUDGET

This budget is approved by the Board of Trustees of District No. 32J. Signed: *[Signature]* Chairman, Board of Trustees. Date: June 23, 1980. Clerk, Board of Trustees.

B. AUTHORIZATION OF SPECIAL LEVY FOR GENERAL FUND BUDGET

At an election held on April 1, 1980, an expenditure of \$ 39,690.00 requiring a tax levy of approximately 35 mills was authorized for District No. 32J. \$58,000 PL 874 funds anticipated. Signed: *[Signature]* Clerk, Board of Trustees.

CERTIFICATES OF BOARD OF COUNTY COMMISSIONERS AND COUNTY SUPERINTENDENT
C. APPROVAL OF ISOLATION

The Board of County Commissioners, the County Superintendent of Schools and the Superintendent of Public Instruction have approved () disapproved () the application for isolation in accordance with Section 20-9-102, MCA - 1947. Date: Signed: County Superintendent.

D. APPROVAL OF SITUATIONS AFFECTING THE SCHOOL DISTRICT BUDGET
1. Opening or Reopening of School Not Operating Last Year

The County Superintendent of Schools, which was not in operation last year has met the requirements for opening or reopening) prescribed by Section 20-9-313 (1) and is approved for written approval of such. Date: Signed: County Superintendent.

2. Transfer From Closed School or From Special Education Classroom

The Superintendent of Public Instruction, according to Section 20-9-313, MCA has approved a transfer of signed: County Superintendent. ANB.

3. Unusual Enrollment Increase

The County Superintendent of Schools, entitled to increase its ANB by Date: Signed: County Superintendent.

4. Anticipated Special Education Program

The Superintendent of Public Instruction, in accordance with 20-7-431, MCA has approved the use of \$ special education program. Date: Signed: County Superintendent.

5. Kindergarten Program

The Superintendent of Public Instruction, in accordance with Section 20-9-313, MCA, has approved the use of initial year of operating a Kindergarten program. Date: Signed: County Superintendent.

6. Early Graduation (Certificate for High Schools only)

Date: Signed: County Superintendent.

E. LEVY OF SCHOOL DISTRICT TAXES

The Board of County Commissioners of County, Montana, certifies that, on the second Monday in August of the current year, the following school district taxes were levied: For the General Fund: mills; For the Transportation Fund mills; For the Bus Reserve Fund mills; For the Tuition Fund mills; For the Debt Service Fund: mills; For Building Reserve Fund: mills; For Comprehensive Insurance Fund mills; For Adult Education Fund: mills.

Date: Signed: Chairman, Board of County Commissioners County Superintendent.

Budget for *President Powers*
FOR YEAR ENDING JUNE 30, 1981

County, Montana

Taxable Valuation \$ 50,773,128
Estimate 7-14-80 \$ 49,543,599

I. GENERAL FUND EXPENSE AND REVENUE

Key No.	A. Purpose of Expenditures (From General Fund Only)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 24-14	Final Budget Adopted
101-141	County Commissioners	\$ 58,950.92	\$ 43,300.00	\$ 43,800.00	\$ 43,800.00	\$ 43,800.00
201	Clerk & Recorder	54,552.74	44,500.00	54,700.00	54,700.00	54,700.00
202	Treasurer	58,560.07	59,300.00	61,000.00	61,000.00	51,000.00
203	Sheriff & Dispatchers	117,844.32	134,500.00	201,075.00	148,800.00	148,800.00
204	District Court	54,291.75	64,870.00	75,706.00	70,000.00	70,000.00
205	Supt. of Schools	17,233.35	18,000.00	24,248.00	24,250.00	24,250.00
206	County Agent	25,577.30	26,700.00	28,736.00	28,400.00	28,400.00
207	Home Ec Aid	8,243.88	9,540.00	9,316.00	9,200.00	9,200.00
208	County Attorney	23,273.16	25,700.00	26,572.00	25,850.00	25,850.00
209	Assessor	756.56	1,400.00	7000.00	1,000.00	1,000.00
210	PERS, S.S., M.P.S.	82,127.83	81,500.00	90,000.00	93,000.00	92,000.00
211	Airport	34,621.71	41,500.00	41,400.00	44,000.00	44,000.00
212	Ambulance Service	7500.00	7500.00	25,000.00	25,000.00	25,000.00
213	Board of Health	300.00	700.00	100.00	100.00	100.00
214	Board of Prisoners	23,14.16	200.00	—0—	—0—	—0—
215	Burial of Soldiers	500.00	1,000.00	1,000.00	1,000.00	1,000.00
216	Civil Defense	274.05	800.00	200.00	400.00	400.00
217	Commission on Aging	15,412.85	15,750.00	11,800.00	11,800.00	13,000.00
234	Community Center	7095.04	7000.00	7500.00	7500.00	7,500.00
235	Communications Systems	5245.34	7000.00	7000.00	7000.00	7,000.00
236	Coroner	16,57.50	1,500.00	2,200.00	3,200.00	2,200.00
238	Election	41,321.17	22,500.00	12,000.00	12,000.00	12,000.00
239	Fair	10,100.31	12,300.00	12,500.00	12,600.00	12,600.00
240	Junk Vehicle Disposal	3034.40	5,000.00	5,000.00	5,000.00	5,000.00
241	Justice Court	84,43.84	3900.00	9400.00	9400.00	9,400.00
242	Library	21,013.52	21,800.00	30,400.00	28,300.00	28,200.00
243	Library - Memorial	2,212.03	15,000.00	13,000.00	13,000.00	13,000.00
244	Multi-purpose Bldg & Arena	89,83.78	9600.00	10,500.00	10,500.00	10,500.00
245	Nursing Service	13,419.35	14,700.00	16,200.00	16,200.00	16,200.00
246	Planning Office	11,570.07	13,100.00	12,100.00	12,100.00	12,100.00
247	Public Administrator	—	100.00	100.00	100.00	100.00
248	Public Transportation	4440.75	10,000.00	13,800.00	13,800.00	13,800.00
249	Recreation Program	23,111.84	25,750.00	38,700.00	38,900.00	38,900.00
250	Refunds	23.19	500.00	200.00	200.00	200.00
251	Rodent Control	382.32	600.00	750.00	850.00	850.00
253	Sanitation	5051.20	5,100.00	5300.00	5,300.00	4,420.00
254	State Examiner	740.30	4,200.00	5000.00	5,000.00	5,000.00
255	Lower River Soil Cons. Dist.	46,78.79	5500.00	5500.00	5,500.00	5,500.00
256	Taxes and Assessments	327.56	900.00	3,400.00	3,400.00	3,400.00
257	Weed Control	61,370.21	61,500.00	69,000.00	69,000.00	70,800.00
258	Building Maintenance	64,610.93	63,200.00	78,000.00	81,500.00	83,500.00
501-512	Miscl. Expense	6,430.22	7,100.00	7000.00	7000.00	7,000.00
502-513	Other Miscl. Expense, St Prog	10,269.43	19,700.00	11,400.00	11,400.00	11,400.00
517	Outlay - Furn, Fix & Equip	64,056.40	72,500.00	87,500.00	58,100.00	36,150.00
517	Outlay - Malley Memorial	1612.91	6,800.00	5,400.00	5,400.00	5,400.00
517	Outlay - Land & Buildings	73,769.41	283,500.00	16,700.00	39,400.00	9,800.00
302	Interest on Warrants	—	—	—	—	—
	Sub-Total	958,014.37	1,264,710.00	1,414,903.00	1,247,750.00	1,219,410.00
	Capital Improvement Fund Reserve for Following Year		31,000.00	128,450.00	289,600.00	281,582.00
	(a). TOTAL	958,014.37	1,430,160.00	1,695,503.00	1,629,332.00	1,516,450.00

UM-R-WH

GENERAL FUND—CONTINUED ON NEXT PAGE

GENERAL FUND—Continued

B. Estimated Revenue for General Fund

	Last Year's Revenue	Preliminary Estimate	Final Estimate
Fees and Collections	\$ 24,720.00	\$ 25,628.00	
Licenses and Permits	199,200.00	199,200.00	
Other Revenue	106,382.00	165,476.00	
Cash in Fund	431,000.00	444,367.00	
(b). Total Cash and Receipts	761,220.00	775,163.00	
(c). To Be Raised by Taxation (Mills. 17.5) 14.60	867,012.62	741,287.00	
	1,628,232.00	1,576,450.00	

NOTES. Increase in any item except for Elections and Capital Outlay cannot exceed 5 per cent of previous year's budget for the same item. Reserve of not more than one-third of budget may be added if levy limit will permit. (a) minus (b) must equal (c). To ascertain mills required divide (c) by taxable valuation.

*See other funds following.

II. ROAD FUND EXPENSE AND REVENUE

Approximate Taxable Valuation \$ 50,019,183

Key No.	A. Purpose of Expenditures (From Road Fund)	Estimate 7-14-80 48,912,939	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 25	Final Budget Adopted
201	*Commissioners	\$ 667.90	\$ 700.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
207	Salaries	214,325.41	220,000.00	230,000.00	230,000.00	230,000.00	230,000.00
218	Machine Repair Rental & Rd Repair	107,590.69	100,000.00	110,000.00	100,000.00	110,000.00	
221	County Shop	18,465.78	65,000.00	60,000.00	50,000.00	20,000.00	
235	Lubes & Fuels	12,278.44	14,860.00	14,000.00	14,000.00	14,000.00	
235	Lubes & Fuels	84,164.37	80,000.00	100,000.00	100,000.00	100,000.00	100,000.00
242	*Industrial Accident & Unemp. Comp	10,132.17	9,000.00	8,000.00	8,000.00	8,000.00	8,000.00
255	Co. Portion Pub. Emp. Ret. System	12,995.43	13,412.00	14,500.00	14,500.00	14,500.00	14,500.00
256	Co. Portion Social Security	13,137.94	13,500.00	14,000.00	14,000.00	14,000.00	
302	Insurance	10,904.38	12,000.00	11,500.00	13,500.00	12,500.00	
		13,987.60	13,000.00	12,000.00	12,000.00	12,000.00	
505	New Roads	118,711.86	170,000.00	50,000.00	50,000.00	20,000.00	
508	New Machinery Land & Buildings	262,645.77	221,500.00	160,000.00	140,000.00	49,500.00	
517	Shop Equipment	4256.00	4,000.00	5,000.00	10,000.00	3,000.00	
		2,377.02	5,000.00	5,000.00	5,000.00	5,000.00	
	Interest on Warrants		4,000.00	6,000.00	6,000.00	5,000.00	
	Sub-Total	884,642.74	947,262.00	740,800.00	777,800.00	618,100.00	
	Reserve for Following Year		157,508.00	243,200.00	229,200.00	211,600.00	
	(a). Total	884,642.74	1,104,708.00	1,004,000.00	1,007,000.00	829,700.00	

B. Revenue for Road Fund

	Last Year's Revenue	Preliminary Estimate	Final Estimate
Net Auto Licenses	\$ 70,000.00	\$ 70,000.00	
Boys Rd 1000 Combine 500 Disaster 40,000, Misc 1001			
Other Revenue Gas Tax 37,549 Forest 13,000 Taylor Grazing 3000 Pult 90000	193,000.00	196,500.00	
Golf Course reimb 3500			
Cash in Fund	157,052.00	162,550.00	
(b). Total Cash and Receipts		430,052.00	429,052.00
(c). To Be Raised by Taxation (Mills. 17.8) 15.81		586,948.00	490,630.00

III. BRIDGE FUND EXPENSE AND REVENUE

Key No.	A. Purpose of Expenditures (From Bridge Fund)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Estimate	Final Estimate
201	*Commissioners	\$ —	\$ —	\$ —	\$ —	\$ —
207	Machine Repair	5,996.33	6,000.00	7,000.00	7,000.00	10,000.00
219	Bridge Maintenance , Fuels	11,510.05	10,000.00	13,000.00	13,000.00	13,000.00
220	Salaries	77,533.97	90,000.00	90,000.00	90,000.00	90,000.00
242	Industrial Accident Premiums , Unemp	—	1,000.00	3,000.00	3,000.00	3,000.00
255	Co. Portion Pub. Emp. Ret. System	1,827.11	6,000.00	6,000.00	6,000.00	6,000.00
256	Co. Portion Social Security	4,752.30	6,000.00	6,000.00	6,000.00	6,000.00
302	Mont Phys Service	4,658.04	4,000.00	5,000.00	6,000.00	5,000.00
506	Capital Outlay , Pipe, Gates, Bridges	18,548.15	100,000.00	15,000.00	117,000.00	15,000.00
507	Sub-Total	157,606.15	225,000.00	205,000.00	248,000.00	205,000.00
	Interest on Warrants		2,000.00	400.00	500.00	4,000.00
	Sub-Total		205,400.00	148,500.00	205,400.00	
	Reserve for Following Year		38,000.00	60,000.00	64,500.00	63,700.00
	(a). Total	157,606.15	245,000.00	265,400.00	313,000.00	269,100.00

BRIDGE FUND—CONTINUED ON NEXT PAGE

BRIDGE FUND—Continued

B. Revenue for Bridge Fund

	Last Year's Revenue	Preliminary Estimate	Final Estimate
Miscellaneous Revenue	\$.....	\$.....	\$.....
Cash in Fund	114,512.00	115,903.00	115,903.00
(b). Total Cash and Receipts	114,826.00	116,780.00	116,780.00
(c). To Be Raised by Taxation (Mills. <u>4.3</u>)	198,174.00	152,330.00	152,330.00
	<u>\$ 313,000.00</u>	<u>169,100.00</u>	<u>169,100.00</u>

OB 2023
Revised 4/67
Stock Form CB-9—State Publishing Co., Helena

Budget for Powderville Reserve County, Montana

FOR YEAR ENDING JUNE 30, 1967.....

Taxable Valuation \$ 50,773,128
Estimate 7-14-67 \$ 49,543,597

NURSING HOME FUND EXPENSE AND REVENUE

Key No.	A. Purpose of Expenditures (From General Fund Only)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 25	Final Budget Adopted
101-1	Administrative & General	\$ 94,352.34	\$ 119,350.00	\$ 103,600.00	\$ 106,100.00	\$ 106,300.00
141 {	Medical Records & Activities	10,550.33	12,000.00	14,010.00	14,000.00	13,300.00
201	Maint. & Plant Operation	44,921.47	43,870.00	55,250.00	55,200.00	52,800.00
202	Housekeeping	26,493.18	27,000.00	30,500.00	30,500.00	28,650.00
203	Dietary	74,189.16	112,700.00	112,150.00	110,200.00	108,000.00
204	Barber & Beauty Supplies	47.80	150.00			
205	Laundry & Linen	13,353.22	11,900.00	15,300.00	15,300.00	14,650.00
206	Medical Supplies	3,170.65	750.00	3,000.00	3,000.00	3,000.00
207	Respiratory Consultant	302.20	1850.00			
208	Physical Therapy	1,343.80	2500.00	4,700.00	4,700.00	3,400.00
209	Nursing Service	140,939.52	181,530.00	192,900.00	192,900.00	178,117.00
210	Sub-total					
211	Outlay - Furn & Fix, Admin.	3,094.34	3500.00	500.00	500.00	500.00
212	Hskpg	375.34	150.00			
213	Laundry	4928.27	4740.00	350.00	1200.00	1400.00
214	Phys. Plant	26,401.22	25,000.00	5000.00	5000.00	3,000.00
215	Dietary	835.35	4,200.00	1700.00	1700.00	1,500.00
216	Nursing	5,732.42	19,190.00	11,000.00	11,000.00	10,000.00
234	Outlay - Land & Buildings	19,484.81	21,700.00	3,500.00	3,500.00	3,500.00
236	.....				
238	.....				
501, {	.....				
512 {	.....				
502, {	.....				
513 } 517	.....				
302	Interest on Warrants			1000.00	1000.00	950.00
	Sub-Total				55,500.00	52,940.00
	Reserve for Following Year		32,310.00	60,000.00	53,300.00	54,600.00
(a).	TOTAL	<u>487,852.12</u>	<u>625,310.00</u>	<u>412,460.00</u>	<u>609,100.00</u>	<u>584,500.00</u>

Nursing Home FUND—Continued

B. Estimated Revenue for N. Home Fund

	Last Year's Revenue	Preliminary Estimate	Final Estimate
Fees and Collections ^{1586 days G 25}	\$ 225,000.00	\$ 253,058.00	\$ 252,658.00
Meals	10,000.00	10,000.00	10,035.00
Other Revenue, Patient Trust funds		52.00	2,987.00
Cash in Fund		132,954.00	134,430.00
(b). Total Cash and Receipts	396,064.00	400,710.00	
(c). To Be Raised by Taxation (Mills. <u>4.36</u>)	216,036.00	153,170.00	
	<u>\$ 612,100.00</u>	<u>\$ 584,500.00</u>	

NOTES. Increase in any item except for Elections and Capital Outlay cannot exceed 5 per cent of previous year's budget for the same item. Reserve of not more than one-third of budget may be added if levy limit will permit. (a) minus (b) must equal (c). To ascertain mills required divide (c) by taxable valuation.

* See other funds following

IV. POOR FUND EXPENSES AND REVENUE

Key No.	A. Purpose of Expenditures (From Poor Fund)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 25	Final Budget Adopted
223a	Medical Assistance.....	\$.....	\$.....	\$.....	\$.....	\$.....
223b	Old Age Assistance .....	.....	.....	.....	.....	.....
223c	Aid to Dependent Children .....	.....	.....	.....	.....	.....
223d	Aid to Needy Blind .....	.....	.....	.....	.....	.....
223e	Foster Care - AFDC	862.50	1500.00	1500.00	1500.00	1500.00
223f	Foster Care - Non-AFDC	988.43	1630.00	3150.00	3150.00	3150.00
223g	Personnel Salaries	2514.71	3920.00	3220.00	3220.00	32140.00
223h	Travel Expenses	427.23	900.00	900.00	900.00	900.00
223i	Industrial Accident Premiums	-	150.00	480.00	480.00	480.00
223j	Social Security .....	.....	.....	.....	.....	.....
223	Total Reimbursement to State Welfare Department .....	.....	.....	.....	.....	.....
224	County Welfare Administration Expenditures (Not Reimbursable) .....	.....	.....	.....	.....	.....
222	Home for Aged .....	.....	.....	.....	.....	.....
225	General Relief	148.45	500.00	500.00	500.00	500.00
226	County Hospital and Hospitalization .....	.....	.....	.....	.....	.....
227	Medical and Hospital (Other)	1991.82	8000.00	5000.00	5000.00	5000.00
228	County Physician	39,745.84	31,200.00	34,820.00	36,900.00	36,900.00
229	Care of Insane .....	.....	.....	.....	.....	.....
230	Tuberculosis Sanitarium .....	.....	.....	.....	.....	.....
231	Deaf, Blind and Feeble-Minded Inmates .....	.....	.....	.....	.....	.....
232	Inmates of Other Institutions .....	.....	.....	.....	.....	.....
233	Other Poor Fund Expense:					
	A—Burials and Ambulance .....	.....	400.00	400.00	400.00	400.00
	C—Welfare Office	1305.92	2500.00	2500.00	2500.00	2500.00
	D—Clinic Maint.....	14,112.00	18400.00	21,000.00	17,500.00	11,800.00
	Dentist Maint	600.00	600.00	600.00	600.00	600.00
242	.....	.....	.....	.....	.....	.....
255	Co. Portion Pub. Emp. Ret. System .....	.....	.....	.....	.....	.....
256	Social Security (Other than 223i) .....	.....	.....	.....	.....	.....
302	Interest on Warrants .....	.....	.....	.....	.....	.....
503,	Capital Outlay—Buildings	1,900.00	2000.00	9,000.00	9,000.00	11,400.00
509,	.....	.....	.....	.....	.....	.....
504,	Furniture and Fixtures	5939.86	4400.00	3600.00	3600.00	3600.00
510,	.....	.....	.....	.....	.....	.....
	Sub-Total	68,957.21	74,400.00	83,050.00	85,250.00	81,600.00
	Reserve for Following Year .....	.....	15,600.00	10,150.00	12,750.00	12,800.00
	Total	<u>68,957.21</u>	<u>90,000.00</u>	<u>98,200.00</u>	<u>98,000.00</u>	<u>100,000.00</u>
No.	B. Revenue for Poor Fund		Last Year's Revenue		Preliminary Estimate	Final Estimate
	Federal Reimbursements	\$.....	\$.....	\$.....	\$.....	\$.....
	Other Poor Fund Revenue .....	.....	.....	.....	238.00	47.00
	Proceeds from 1/55 Mill Levy .....	.....	.....	.....	76,179.00	78,698.00
	Cash in Fund June 30th .....	.....	.....	.....	20,970.00	31,255.00

	Total County Poor Fund Revenue .....	.....	.....	.....	98,000.00	100,000.00

V. GENERAL BOND OBLIGATIONS (Sinking Funds)

Levy Required to Meet General Bond Obligations. Mills.

VI. Cemetery FUND (If Not Included in General Fund)

Total Expenditures Last Year Maintenance \$11,480.13 Outlay - \$11,480.13
 Receipts Last Year from Taxes \$ Other \$
 Last Year's Budget Maintenance \$12,300.00 Outlay \$15,000.00 ^{Receive} \$1714.00 \$28,914.00
 Estimated Expenditures This Year \$13,500 Capital Outlay \$2000 Reserve \$200 Total \$17,700.00
 Cash in Fund \$17,548 Estimated Receipts \$152 Total \$17,700.00
 Tax Levy - Mills Required to Raise Balancee \$ -0-

VII. Predatory Animal Control.....FUND (If Not Included in General Fund)

Total Expenditures Last Year	\$ 18,434.57
Last Year's Budget \$18,435.00 Reserve \$545.00	\$ 19,000.00
Receipts Last Year from Taxes 37¢ per head, sheep	\$ -0- Sale of furs Other \$.....
Estimated Expenditures This Year \$..... Capital Outlay \$.....	Total \$.....
Cash in Fund \$ 566.00 Estimated Receipts \$12,208 x 37¢ per hd	Total \$ 5083.00
Tax Levy Mills Required to Raise Balance 37¢ per head, sheep	\$.....

VIII. Courthouse Building.....FUND (If Not Included in General Fund)

Total Expenditures Last Year .....	.....	\$..	<u>837,338.00</u>
Receipts Last Year from Taxes .....	.....	Cap Imp	.....
Cash 6-30-79	PILT	Cap Imp Cash	Interest 6-30-79 \$ 37,000.00
Last Year's Budget	<u>657,860</u>	<u>111,873</u>	<u>762</u>
Estimated Expenditures This Year \$.....	.....	Capital Outlay \$.....	.....
Cash in Fund	<u>1495</u>	Estimated Receipts	\$.....
Tax Levy	Mills Required to Raise Balance .....	.....	\$.....

VI. Revenue Sharing Trust FUND (If Not Included in General Fund)

Total Expenditures Last Year	\$	77,742.92
Receipts Last Year from Taxes	\$	Other \$.....
Last Year's Budget	\$	\$.....
Estimated Expenditures This Year \$ Rural fire 10,000 Capital Outlay \$113,640.00	\$	^{T V Inv} 30,000 Ct. Hse Inv 23,640 Total \$113,640.00
Cash in Fund	\$	32,732 Estimated Receipts..... \$80,908..... Total \$113,640.00
Tax Levy	\$	-0-
Mills Required to Raise Balance.....		

VII..... FUND (If Not Included in General Fund)

Total Expenditures Last Year	\$	
Last Year's Budget	\$	
Receipts Last Year from Taxes	\$	Other \$
Estimated Expenditures This Year \$.....	Capital Outlay \$	Total \$
Cash in Fund \$.....	Estimated Receipts..... \$	Total \$
Tax Levy..... Mills Required to Raise Balance.....	\$	

VIII. FUND (If Not Included in General Fund)

Total Expenditures Last Year	\$	
Receipts Last Year from Taxes	\$	Other \$
Last Year's Budget	\$	\$
Estimated Expenditures This Year \$	Capital Outlay \$	Total \$
Cash in Fund	Estimated Receipts	Total \$
Tax Levy	Mills Required to Raise Balance	\$

POWDER RIVER COUNTY - 1980-81

(All levies are given in mills)

Taxable Valuation - \$50,773,128

1979-80 Taxable Valuation - \$63,564,660

<u>STATE FUNDS</u>	5.65	<u>TOWN OF BROADUS</u>
<u>COUNTY FUNDS</u>		Taxable Valuation - \$693,945
General	14.60	All Purpose Levy
Road	8.00 *	Bond Int. & Sink.
Bridge	3.00	Street Lights
Poor	5.17 (1)	Capital Impr.
Sub-Total (Last Year 33.21)	30.77	<u>TOTAL</u>
		(Last Year 98.60)
<u>High School General</u>	15.0000	
Retirement	1.5060	
Sub-Total	16.5060	
<u>General School</u>	25.0000	
Retirement	1.5540	
Sub-Total	26.5540	
<u>GRAND TOTAL</u>	79.48	

HIGH SCHOOL DISTRICT LEVIES

Dist. Name or Number	General	Insurance	Adult Educ.	Transp. Fund	Bond Int. & Sink.	Total Mills
Broadus	11.895	.428		.480	.005	12.808

SCHOOL DISTRICT LEVIES

Dist. No.	General	Dist. Transp.	Tuition	Insurance	H.S. Special	Bond Int. & Sink.	Total Mills
2	6.634				12.808		19.442
6	4.053	.070	1.739		12.808		18.670
22	3.734	.127	.334	.108	12.808		17.111
29	.701	5.888	10.818		12.808		30.215
30					12.808		12.808
32J	34.440	14.560			12.808		61.808
60	3.198	1.231			12.808		17.237
65	9.000	1.260			12.808		23.068
77	8.697	1.765	3.671	1.734	12.808		28.675
79J	41.443	11.309	.101	1.741	12.808	5.853	73.255
79X	41.443	11.309	.101	1.741	12.808		67.402
90	40.456	1.068			12.808		54.332
94	22.275	9.794	20.448		12.808		65.325

SPECIAL DISTRICTS

Belle Creek RSID	.24
Belle Creek Fire	.22
Rosebud Fire	5.88

* Not levied against taxable valuation of municipalities

(1) Incl. 3.62 mills Nursing Home

1980-81 Comparison Tax Breakdown

School District	Market Value	Taxable Value	City Tax	County Tax	State Tax	School Tax	Other Tax	Total Taxes
79B (Comm)	392,771.....	36,226.....	2,977.78.....	824.86.....	1,045.92.....	3,372.39.....	60.00.....	\$8,280.95
79B (Res)	14,400.....	1,231.....	101.19.....	28.03.....	35.54.....	114.60.....	15.00.....	\$294.36
79B (Comm)	30,490.....	2,507.....	214.30.....	59.36.....	75.27.....	242.69.....	7.50.....	\$599.12
79B (Res)	35,540.....	3,039.....	249.81.....	69.20.....	87.74.....	282.91.....	15.00.....	\$734.66
2	148,900.....	14,934.....		459.52.....	1,431.17.....	586.61.....	260.04.....	\$1,737.34
6	24,670.....	3,915.....		120.47.....	113.03.....	150.76.....	-0-	\$384.26
22	68,223.....	7,077.....		217.75.....	204.33.....	261.49.....	96.02.....	\$779.59
29	50,780.....	5,510.....		169.55.....	159.08.....	275.79.....	116.68.....	\$721.10
30	75,423.....	7,422.....		228.37.....	214.29.....	242.30.....	95.04.....	\$770.00
32	15,662.....	2,031.....		62.50.....	58.64.....	165.82.....	37.68.....	\$324.64
60	23,260.....	4,460.....		137.24.....	128.77.....	165.35.....	-0-	\$431.36
65	72,460.....	6,180.....		190.16.....	178.43.....	265.16.....	186.70.....	\$820.15
77	71,910.....	9,703.....		298.56.....	280.15.....	470.72.....	319.64.....	\$1,359.07
79X	182,286.....	17,019.....		523.67.....	491.37.....	1,484.74.....	218.60.....	\$2,718.38
90	102,448.....	9,706.....		298.68.....	280.21.....	719.89.....	251.10.....	\$1,549.88
94	73,160.....	8,220.....		252.93.....	237.33.....	700.04.....	164.72.....	\$1,355.02
79J	131,999.....	14,299.....		439.98.....	412.84.....	1,331.14.....	187.40.....	\$2,371.36
				30.77 mills	28.87 mills	93.09 mills	13.11 mills (County)	
				82.2 mills	22.77 mills	28.87 mills	93.09 mills (Municipal)	

EXHIBIT D - POWDER RIVER COUNTY OPERATION OF TRUST
AND AGENCY FUND ACCOUNTS - 1979-1980

	Balance 6/30/79	Received During Year	By Trsf. During Year	Paid During Year	Transferred During Year	Balance 6/30/1980
1. State General	689.20	8033.25	91.13	8204.00		590.10
2. University Millage	1161.29	384020.86	586.84	383683.96		2025.33
3. Property Tax. Adm.	-0-	-0-		-0-		-0-
4. Highway Use Tax	3171.98	57879.20		57986.14		3065.74
5. State Registration Fee	249.07	7345.38		7165.28		142.17
6. Elementary Permissive	362.06	2078.19	57.86	.2498.11		-0-
7. High School Permissive	217.03	1247.72	31.25	1495.00		-0-
8. Insane Asylum Bond	-0-		8.61	8.61		-0-
9. Training School Bond	-0-		5.08	5.08		-0-
10. Elementary Deficiency	-0-	37779.16	19.69	37590.23		208.62
11. High School Deficiency	-0-	25211.53	12.16	25084.73		138.96
12. Judge's Retirement	77.10	1498.95		1416.45		159.60
13. Driver Education	506.65	7323.90		7225.55		605.00
14. Fish & Game	-0-	280.50		280.50		-0-
15. Forester	41.60	3617.90	73.32	3538.42	194.40	-0-
16. Motor Vehicle Disposal	180.75	1743.32		1787.07		137.00
17. Inheritance Tax	1960.73	53859.95		55795.68		25.00
18. Homestead Tax Relief	-540.76			428.39		112.37
19. Hail Insurance	7044.02	17233.13	194.40	20891.32		3580.23
20. Livestock Bounty	164.62	4551.48		4408.83		307.27
21. Livestock Commission	616.52	28413.05		26910.82		2118.75
22. Livestock Sanitary Board	657.94	33873.07		31964.32		2566.69
23. Crime Victim Control	143.70	2119.02		2088.42		174.30
24. Public Administrator	-25.01		20.89			45.00
25. Protested Tax (TSA)	22231.96	11697.95				33929.91
26. Common School - State	3625.64	1091185.25	1602.37	1089421.51		6901.75
27. Common School - County	1513.76	526190.78	1489.56	525540.02		3652.87
28. High School Common - State	2191.61	609980.96	-274.30	609146.95		3299.92

	Balance 6/30/79.	Received During Year	Paid During Year	Transferred During Year	Balance 6/30/80
29. High School Common - County	712.46	350835.00	915.15	350545.17	1912.94
30. High School General	180078.28	483043.36	282458.75	729487.26	216093.13
31. High School Retirement	29683.06	1126.95	66156.68	71569.06	25397.63
32. High School Transportation	24446.55	23263.76	68857.45	102323.66	24244.10
33. High School Bus Reserve	11903.56	6900.68	12.15		18816.30
34. High School Transfer	-0-	-0-	-0-	-0-	-0-
35. High School Building	680.09	29953.04		40633.13	-0-
36. High School Vo-ed - Vo-ag	1641.52				-0-
37. High School Drivers Ed.	410.59	4207.28		4102.39	515.48
38. High School Insurance	2183.60	26374.44	.14	18772.49	9785.69
39. High School Misc. Fed. Fund	3704.81	793.23	1641.92	32666.98	2873.00
40. District School General	232579.69	386138.51	495608.99	791569.71	322757.48
41. District School Transp.	34959.24	77827.37	31158.18	109679.26	34265.53
42. District School Tuition	2577.76	16446.55	26.62	15207.90	3841.03
43. District School Retirement	23628.92	1017.11	65347.84	68214.54	21773.33
44. District Schl Bonds & Int.	10657.85	45353.42	1603.37	38213.15	19401.49
45. School Lunch	2057.86	39149.18		41514.25	-307.21
46. D.S. & H.S. Ret. & Soc. Sec.	235.89	131758.88	4.94	131280.27	719.64
47. District School Insurance	461.23	17174.02	3.32	12434.66	101.00
48. District School Building	-0-	7185.11		4785.11	2400.00
49. District School Misc. Fed.	6325.62	63556.04		63755.34	6126.32
50. Yellowstone Tongue APO	12410.33	5763.69		11696.15	6477.87
51. Belle Creek Fire	13709.34	258.29		11775.14	2192.49
52. Belle Creek RSID #1	2459.20	2043.39		9466.14	73.32
53. Town of Broadus	2652.02	76545.07	57191.57	82139.67	2776.99
54. City Road	258.00	2433.82		2527.32	164.50
55. Special Improvement #4	-0-	2393.51		2393.51	-0-
56. Special Improvement #5	-0-			41.10	-0-

TRUST AND AGENCY ASSETS AND LIABILITIES

Table X
COUNTY TAX LEVIES FOR THE YEAR 1979-80

ASSETS		LIABILITIES	
1 Cash	195,998.81	Taxes and Assessments	2,812,243.39
2 Cash (Protested Tax)		Reserves	
3 School Building Sinking Fund Investments			
4 Land Acquired by Tax Deed (T & A Portion)	200.00	Franchise Tax	
5 Taxes Received - Late		Interest	
VII Tax 28	23,641.11		
6 1980 Personal Taxes	36,921.52	Auto Tax	49,408.05
7			
8			
9			
10			
		Total Levies for County Impounds	

Table XI
VALUATION OF PROPERTY SUBJECT TO TAXES

ASSESSMENT MADE 1979 FOR PURPOSES OF COUNTY GOVERNMENT

CLASS OF PROPERTY		TAXABLE VALUATION		DISTRICT SCHOOL LEVIES	
1 Real Property		19,220,822.00	20,581,62.00		
2 Personal Property		19,213,842.00	19,592,22.00		
3 Locally Assessed Utility Property		5,235,48.00	4,290,24.00		
4 Locally Assessed Cooperative St. Devt. Allocations		30,235,3.00	27,242.00		
5 Net Proceeds & Royalties		1,030,010.00	945,034.00		
6 Total Gross Proceeds (Underground & Strip Mines)		42,053,00	36,853.00		
7			21,250.00		
8					
9					
10					
11					
12					
13					
14					
15					
Total		131,024,323.00	6,852,659.00		

Table XII
TRUST AND AGENCY LEVIES FOR THE YEAR 1979-80

FOR PURPOSE OF FUND LEVIED		AMOUNT OF TAXABLE VALUATION		MILL LEVEL		AMOUNT OF LEVIES	
1 General Fund		1,512,452.27	~	11.00	~	16,120.22	~
2 Road Fund		1,229,398.27	~	12.00	~	15,130.14	~
3 Poor Fund		1,512,452.27	~	12.00	~	15,130.14	~
4 Bridge Fund		1,512,452.27	~	12.00	~	15,130.14	~
5 Cemetery Fund		1,512,452.27	~	12.00	~	15,130.14	~
6 Nursing Home		1,512,452.27	~	12.00	~	15,130.14	~
7							
8							
9							
10							

Table XIV
TRUST AND AGENCY LEVIES FOR THE YEAR 1979-80

FOR PURPOSE OF FUND LEVIED		AMOUNT OF TAXABLE VALUATION		MILL LEVEL		AMOUNT OF LEVIES	
1 State General Fund	University, Village	1,512,452.27	~	12.00	~	15,130.14	~
2 State Educational Bond Fund El., School Def.		1,512,452.27	~	12.00	~	15,130.14	~
3 Greater University Milwaukee Fund H.S. Def.		1,512,452.27	~	12.00	~	15,130.14	~
4 State Livestock Funds (All)		1,512,452.27	~	12.00	~	15,130.14	~
5 General School Fund Elem., Basic, State		1,512,452.27	~	12.00	~	15,130.14	~
6 District School Funds Elem., Basic County		1,512,452.27	~	12.00	~	15,130.14	~
7 Accredited High School Fund H.S., Basic County		1,512,452.27	~	12.00	~	15,130.14	~
8 H.S., Basic State		1,512,452.27	~	12.00	~	15,130.14	~
9 General Transportation		1,512,452.27	~	12.00	~	15,130.14	~
10 Bus		1,512,452.27	~	12.00	~	15,130.14	~
11 Debts		1,512,452.27	~	12.00	~	15,130.14	~
12							
13							
14 Elem., & H.S., Ret., & Soc. Sec.		1,512,452.27	~	12.00	~	15,130.14	~
15							
16 Belle Creek R.S.I.D.		1,512,452.27	~	12.00	~	15,130.14	~
17							
18 Predatory Animal Control - 32 Par head Sheep							
19 Town of Broadus							

EXHIBIT E - MIDDLE RIVER COUNTY VALUATIONS: ASSESSED AND TAXABLE, COUNTY TAX LEVIES, SCHOOL DISTRICT LEVIES, 1979-1980

POWDER RIVER COUNTY - 1979-80

(All levies are given in mills)

Taxable Valuation - \$63,564,547

1978-79 Taxable Valuation - \$76,802,965

<u>STATE FUNDS</u>	6.00	<u>TOWN OF BROADUS</u>
<u>COUNTY FUNDS</u>		Taxable Valuation - \$630,660
General	11.19	All Purpose Levy 79.75
Road	12.00	Ap. Imp. Revolving 1.60
Bridge	4.00	Gen. Ob. Bonds (1965) 3.50
Poor	.82	Gen. Ob. Bonds (1978) 13.75
Cemetery	.38	TOTAL 98.60
Nursing Home	4.82	(Last Year 87.50)
Sub-Total (Last Year 22.35)	33.21	
<u>High School General</u>	15.00	
State Deficiency	.40	
Retirement	1.04	
Sub-Total	16.44	
<u>General School</u>	25.00	
State Deficiency	.60	
Retirement	1.03	
Sub-Total	26.63	
<u>GRAND TOTAL</u>	82.28	

HIGH SCHOOL DISTRICT LEVIES

Dist. Name or Number	General	Insurance	Adult Educ.	Transp. Fund	Bond Int. & Sink.	Total Mills
Broadus	7.110	.400		.096(1)	.009	7.615

SCHOOL DISTRICT LEVIES

Dist. No.	General	Dist. Transp.	Tuition	Insurance	H. S. Special	Bond Int. & Sink.	Total Mills
2	7.550				7.615		15.165
6	9.020	1.390	.570		7.615		18.595
22	1.770	.070	.110	.150	7.615		9.715
29		4.180	7.510		7.615		19.305
30	9.000	3.850			7.615		20.465
32J	33.930	11.890			7.615		53.435
60	3.840	2.010			7.615		13.465
65	51.520	2.650			7.615		61.785
77	27.760		3.190	2.510	7.615		41.075
79J	33.650	5.780	.120	2.020	7.615	12.780	61.965
79X	33.650	5.780	.120	2.020	7.615		49.185
90	9.000				7.615		16.615
94	7.830	7.380	14.330		7.615		37.155

SPECIAL DISTRICTS

Belle Creek RSID .160

* Not levied against taxable valuation of municipalities

(1) Incl. .093 Bus Reserve

Preliminary: 7-24-79 Montana Taxpayer
 7-24-79 Burlington Northern
 7-24-79 Logan & Associates
 7-24-79 St. Dept. Welfare
 Revised 4/7-24-79 State D.G.A.
 Stock Form 7-24-79 State Publishing Co., Inc.
 7-24-79 State Dept. Revenue

Final 7-5-79 Montana Taxpayer
 Burlington Northern
 Dept. of Revenue
 D.C.A.
 Social & Rehab. Svc.
 Logan & Assoc.

Budget for *Powder River*

FOR YEAR ENDING JUNE 30, 1980

County, Montana

Taxable Valuation \$ 62,826,955
 8-13-79 \$ 63,566,993
 63,564,547

I. GENERAL FUND EXPENSE AND REVENUE

Key No.	A. Purpose of Expenditures (From General Fund Only)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 25	Final Budget Adopted
101-7	County Commissioners	\$ 51,819.19	\$ 60,000.00	\$ 63,300.00	\$ 63,300.00	\$ 63,300.00
141 {	Clerk and Recorder	54,949.82	56,500.00	46,500.00	46,500.00	46,500.00
201	Treasurer	52,619.03	54,100.00	59,389.00	59,289.00	59,300.00
202	Sheriff	77,451.16	68,000.00	734,733.00	134,733.00	134,500.00
203	Dispatchers	38,384.49	32,600.00			
204	Clerk of District Ct.	33,919.81	41,300.00	64,810.00	64,870.00	64,870.00
205	Supt. of Schools	16,022.95	17,200.00	18,021.00	18,021.00	18,000.00
206	Assessor	963.16	1,000.00	1,315.00	1,375.00	1,400.00
207	County Agent	23,434.91	27,000.00	26,700.00	26,700.00	26,700.00
208	Home Ec. Aide	8,345.51	9,000.00	9,541.00	9,541.00	9,540.00
209	Co. Attorney	23,486.18	23,300.00	25,761.50	25,761.50	25,700.00
210	S.S., PERS, MPS	70,343.08	74,000.00	79,500.00	79,500.00	77,500.00
211	Airports	3,793.22	5,600.00	4,450.00	4,450.00	4,500.00
212	Ambulance Service	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
213	Board of Health	4,336.63	4,000.00	3,700.00	3,700.00	3,700.00
214	Bd of Prisoners	260.46	800.00	800.00	800.00	800.00
215	Burial of Soldiers	1,020.00	1,000.00	1,000.00	1,000.00	1,000.00
216	Civil Defense	5,852.42	7,700.00	500.00	500.00	800.00
217	Comm. on Aging	19,041.13	16,200.00	15,748.00	15,748.00	15,750.00
218	Community Center <i>Common areas</i>	6,049.41	3,700.00	7,000.00	7,000.00	7,000.00
219	Coroner	4,789.62	3,000.00	6,000.00	6,000.00	7,000.00
220	Elections	900.00	1,500.00	1,500.00	1,500.00	1,500.00
221	Fairs	15,845.73	23,000.00	22,500.00	22,500.00	22,500.00
222	Junk Vehicle	11,134.21	12,200.00	11,150.00	11,150.00	12,300.00
223	Justice Court	3,243.00	5,000.00	5,000.00	5,000.00	5,000.00
224	Juv. Probation Officers	22,500.11	25,900.00	-0-	-0-	-0-
225	Library	27,373.94	28,600.00	29,115.00	29,115.00	27,800.00
226	Library-Malley Memorial	3,741.97	19,500.00	15,000.00	15,000.00	15,000.00
227	Multi-Purpose Bldg	7,400.90	6,500.00	8,600.00	8,600.00	9,600.00
228	Nursing Service	11,570.32	12,500.00	13,100.00	13,100.00	14,700.00
229	Planning Office	10,791.83	11,500.00	13,820.00	13,820.00	13,100.00
230	Pub. Administrator <i>Public Transportation</i>	100.00	100.00	100.00	100.00	100.00
231	Refunds	52.25	500.00	500.00	500.00	500.00
232	Rodent Control	423.19	600.00	600.00	600.00	600.00
233	Sagebrush Park	6,067.38	5,800.00	12,950.00	12,950.00	13,400.00
234	Sanitation	5,022.58	4,500.00	5,200.00	5,200.00	5,100.00
235	Soil Conserv. Dist.	3,987.64	5,800.00	5,870.00	5,870.00	5,500.00
236	State Examiner	3,822.00	4,200.00	4,200.00	4,200.00	4,200.00
237	Swimming Pool	11,065.52	12,700.00	12,325.00	12,325.00	12,250.00
238	Taxes and Assessments	685.81	300.00	950.00	950.00	900.00
239	Weed Control	61,647.08	60,100.00	13,000.00	13,000.00	61,500.00
240	Worker's Comp.	3,264.73	4,000.00	4,000.00	4,000.00	4,000.00
241	Building Maint.	46,108.01	38,000.00	65,000.00	65,000.00	63,200.00
242	Miscl. Expense	1,698.93	2,100.00	1,000.00	1,000.00	1,000.00
243	Other Miscl. St. Programs	4,771.11	2,800.00	10,164.00	10,164.00	10,700.00
244	Outlay, Furn, Fix & Equip.	43,695.05	38,000.00	81,300.00	81,252.00	72,500.00
245	Outlay, Land & Buildings	41,771.84	27,800.00	31,110.00	29,710.00	28,500.00
246	Outlays, <i>including</i> <i>reserves</i>	2,180.95	1,500.00	6,800.00	6,800.00	6,500.00
302	Interest on Warrants					
	Sub-Total	341,464.15	459,700.00	1,175.50	1,175.50	1,244,740.00
	Capital Improvement Fund Reserve for Following Year			151,000.00	151,000.00	37,800.00
	(a). TOTAL			121,471.50	121,471.50	128,445.00

GENERAL FUND—CONTINUED ON NEXT PAGE

GENERAL FUND—Continued

B. Estimated Revenue for General Fund

	Last Year's Revenue	Preliminary Estimate	Final Estimate
Fees and Collections	\$ 12,700.00	\$ 12,700.00	\$ 12,700.00
Licenses and Permits	386,000.00	407,844.00	407,844.00
Other Revenue	298,328.00	293,328.00	293,328.00
Cash in Fund	697,028.00	718,872.00	718,872.00
(b). Total Cash and Receipts	804,836.00	711,288.00	711,288.00
(c). To Be Raised by Taxation .....(Mills. 11.19)			

NOTES. Increase in any item except for Elections and Capital Outlay cannot exceed 5 per cent of previous year's budget for the same item. Reserve of not more than one-third of budget may be added if levy limit will permit. (a) minus (b) must equal (c). To ascertain mills required divide (c) by taxable valuation.

*See other funds following.

II. ROAD FUND EXPENSE AND REVENUE

Approximate Taxable Valuation \$ 62,226,000 8-20-79 62,933,887

Key No.	A. Purpose of Expenditures (From Road Fund)	Last Year's Expenditures 8-13-79	Last Year's Budget	Original Request to Commissioners	Preliminary	Final
					Budget July 25	Budget Adopted
201	Commissioners	\$ 424.14	\$ 1,500.00	\$ 100.00	\$ 100.00	\$ 700.00
207	Salaries	199,487.41	180,000.00	220,000.00	220,000.00	220,000.00
218	Machine Repair	119,171.27	90,000.00	100,000.00	100,000.00	100,000.00
	Rental & Road Repair	65,548.83	25,000.00	65,000.00	65,000.00	65,000.00
221	County Shop	14,353.41	15,000.00	14,260.00	14,260.00	14,260.00
235	Lubes & Fuels	65,039.11	55,000.00	80,000.00	80,000.00	80,000.00
242	*Industrial Accident & Unemp. Comp.	8,027.89	10,000.00	9,000.00	9,000.00	9,000.00
255	Co. Portion Pub. Emp. Ret. System	11,219.62	12,000.00	13,640.00	13,640.00	13,640.00
256	Co. Portion Social Security Mont. Phys. Service	12,087.15	11,000.00	13,500.00	13,500.00	13,500.00
		7,959.53	12,000.00	12,000.00	12,000.00	12,000.00
302	Insurance	13,099.11	13,000.00	13,000.00	13,000.00	13,000.00
505	New Roads	234,313.79	221,400.00	171,000.00	171,000.00	171,000.00
	Land & Bldgs.	3,976.98	4,000.00	4,000.00	4,000.00	4,000.00
508	New Machinery	158,010.93	15,000.00	221,500.00	221,500.00	221,500.00
	Payment on Debt	10,500.00	12,500.00	5,000.00	5,000.00	5,000.00
517	Shop Equip.	1,281.85	8,000.00	500.00	4,000.00	4,000.00
	Interest on Warrants			4,000.00	4,000.00	4,000.00
	Sub-Total	921,113.42	825,400.00	947,200.00	947,200.00	947,200.00
	Reserve for Following Year		1,000.00	148,984.00	148,984.00	157,508.00
(a).	Total		1,008,000.00	1,096,184.00	1,096,184.00	1,104,708.00

B. Revenue for Road Fund

	Last Year's Revenue	Preliminary Estimate	Final Estimate
Net Auto Licenses	\$ 37,000.00	\$ 27,000.00	
Other Revenue	164,782.00	164,811.00	
Cash in Fund	147,690.00	147,690.00	
(b). Total Cash and Receipts	349,472.00	349,501.00	
(e). To Be Raised by Taxation .....(Mills. 12)	746,112.00	755,209.00	

III. BRIDGE FUND EXPENSE AND REVENUE

Key No.	A. Purpose of Expenditures (From Bridge Fund)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary	Final
					Estimate	Estimate
201	*Commissioners	\$ ~	\$ 500.00	\$ ~	\$ ~	\$ ~
207	Machine Repair	~	5,000.00	6,000.00	6,000.00	6,000.00
219	Bridge Maintenance	1,268.80	1,000.00	10,000.00	10,000.00	10,000.00
220	Salaries	90,766.09	80,000.00	90,000.00	90,000.00	90,000.00
235	Insurance	~		~		
242	Industrial Accident Premiums, Unemp.	~	3,000.00	3,000.00	3,000.00	3,000.00
255	Co. Portion Pub. Emp. Ret. System	5,579.12	5,000.00	6,000.00	6,000.00	6,000.00
256	Co. Portion Social Security	5,543.98	5,000.00	6,000.00	6,000.00	6,000.00
302	Mont. Phys. Service	4,429.50	4,000.00	4,000.00	4,000.00	4,000.00
506,	Capital Outlay, Pipe, Gates, Bridges	208,378.82	154,500.00	100,000.00	100,000.00	100,000.00
507	Sub-Total	315,986.31	264,000.00	225,000.00	225,000.00	225,000.00
	Interest on Warrants			2,000.00	2,000.00	2,000.00
	Sub-Total		264,000.00			
	Reserve for Following Year		48,000.00	35,000.00	35,000.00	35,000.00
(a).	Total		312,000.00	262,000.00	262,000.00	265,000.00

BRIDGE FUND—CONTINUED ON NEXT PAGE

BRIDGE FUND—Continued

B. Revenue for Bridge Fund

		Last Year's Revenue	Preliminary Estimate	Final Estimate
Miscellaneous Revenue	\$.....	\$ 1701.00	\$ 1749.00	\$ 1749.00
Cash in Fund 75,250.00 less 7510.00		8992.00	8,792.00	8,792.00
(b). Total Cash and Receipts		10,493.00	10,741.00	10,741.00
(c). To Be Raised by Taxation	(Mills 4)	251,301.00	254,259.00	254,259.00
		262,000.00	265,000.00	265,000.00

3

Revised 4/67
Stock Form CB-9—State Publishing Co., Helena.

Budget for *Powder River* County, Montana

FOR YEAR ENDING JUNE 30, 1920.....

Taxable Valuation \$ 62,824,955

5-13-79 * 63,564,993.00

8-20-79 * 63,564,547.00

I. Nursing Home FUND EXPENSE AND REVENUE

Key No.	A. Purpose of Expenditures (From General Fund Only)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 25	Final Budget Adopted
101-141	Administrative & General Medical Records & Activities	\$ 73,741.67	\$ 109,419.00	\$ 119,750.00	\$ 125,750.00	\$ 119,350.00
201	Maint. & Operation of Plant	4,784.54	9,818.00	12,014.00	12,574.00	12,600.00
202	Dietary	38,351.83	22,200.00	63,730.00	63,878.00	63,878.00
203	Laundry & Linen	22,214.72	68,710.00	109,100.00	112,700.00	112,700.00
204	Medical Supplies	492.76	300.00	150.00	750.00	750.00
205	Physical Therapy Supplies	1,208.80	1,200.00	4,598.00	1,824.00	1,774.00
206	Nursing Service	153,329.84	157,790.00	110,330.00	181,830.00	181,830.00
207	Sub-Total		419,042.00		243,122.00	242,450.00
208	Outlay - Admin. & Furnishings	9,236.24	8,553.00	3,500.00	3,500.00	3,500.00
209	Housekeeping & Laundry	1,929.78	2,500.00	103.00	150.00	150.00
210	Physical Plant	4,633.61	4,400.00	456.00	960.00	960.00
211	Dietary	784.72	2,000.00	4129.00	4,200.00	4,200.00
212	Nursing & Therapy	3,303.30	3,000.00	19,254.00	19,190.00	19,190.00
213	Total Outlay-Furn. & Fix.			30,110.00	30,290.00	30,290.00
214	Land & Buildings	67,102.80	99,580.00	14,190.00	14,500.00	21,700.00
215	Total Outlay Land & Buildings				14,900.00	14,900.00
216	TOTAL OUTLAY				115,000.00	56,290.00
217	Sub - Total		539,071.00		598,123.00	593,000.00
234	Interest on Warrants					
235	Reserve for following year		31,931.00		32,344.00	32,310.00
236						
238						
239						
240						
241						
242						
243						
244						
245	TOTAL		5,704,605.12		620,448.00	625,310.00

Nursing Home FUND—Continued

B. Estimated Revenue for Nursing Home Fund

		Last Year's Revenue	Preliminary Estimate	Final Estimate
and Collections for Pt. Care		\$.....	\$ 240,000.00	\$ 240,000.00
Meals Income			2,000.00	2,000.00
Other Revenue	Pt. Trust Funds, Musical		2,500.00	2,510.00
Cash in Fund 75,250.00 less 934.00		74,417.00	74,417.00	74,417.00
(b). Total Cash and Receipts		318,917.00	318,928.00	318,928.00
(c). To Be Raised by Taxation	(Mills 4.82)	301,569.00	304,382.00	304,382.00
		620,448.00	625,310.00	625,310.00

NOTES. Increase in any item except for Elections and Capital Outlay cannot exceed 5 per cent of previous year's budget for the same item. Reserve of not more than one-third of budget may be added if levy limit will permit. (a) minus (b) must equal (c). To ascertain mills required divide (c) by taxable valuation.

IV. POOR FUND EXPENSES AND REVENUE

Key No.	A. Purpose of Expenditures (From Poor Fund)	Last Year's Expenditures	Last Year's Budget	Original Request to Commissioners	Preliminary Budget July 25	Final Budget Adopted
223a	Medical Assistance.....	\$.....	\$.....	\$.....	\$.....	\$.....
223b	Old Age Assistance .....	.....	.....	.....	.....	.....
223e	Aid to Dependent Children .....	.....	.....	.....	.....	.....
223d	Aid to Needy Blind Food Stamp	11.02	.....	.....	.....	.....
223e	Foster Care, AFDC	6446.86	1,500.00	1500.00	1500.00	1500.00
223f	Foster Care - Non AFDC	58.89	620.00	1030.00	1030.00	1030.00
223g	Personnel Salaries	52,427.72	3,531.00	3408.00	2908.00	2920.00
223h	Travel Expenses	349.54	700.00	900.00	700.00	700.00
223i	Industrial Accident Premiums	520.00	450.00	450.00	450.00	450.00
223j	Social Security .....	.....	.....	.....	.....	.....
223	Total Reimbursement to State Welfare Department	Sub.	3494.03	70,71.00	6,722.00	6,758.00
224	County Welfare Administration Expenditures (Not Reimbursable) .....	.....	.....	.....	.....	.....
222	Home for Aged .....	.....	.....	.....	.....	.....
225	General Relief	82.34	500.00	500.00	500.00	500.00
226	County Hospital and Hospitalization .....	.....	.....	.....	.....	.....
227	Medieal and Hospital (Other)	1,002.75	2,000.00	8000.00	8000.00	8000.00
228	County Physician	24,524.90	32,000.00	35,300.00	25,300.00	31,200.00
229	Care of Insane .....	.....	.....	.....	.....	.....
230	Tuberculosis Sanitarium .....	.....	.....	.....	.....	.....
231	Deaf, Blind and Feeble-Minded Inmates .....	.....	.....	.....	.....	.....
232	Inmates of Other Institutions .....	.....	.....	.....	.....	.....
233	Other Poor Fund Expense:					
	A—Burials and Ambulance	~	429.00	400.00	400.00	400.00
	Foster Homes C—Welfare Office	1,598.53	2,000.00	2500.00	2500.00	2500.00
	D—Clinic	16,353.03	15,000.00	18,612.00	18,612.00	18,600.00
242	Dental, Sr C. t. zen (Other than 223h.)	~	4,000.00	-0-	-0-	-0-
255	Co. Portion Pub. Emp. Ret. System .....	.....	.....	.....	.....	.....
256	Social Security (Other than 223i) .....	.....	.....	.....	.....	.....
302	Interest on Warrants .....	.....	.....	.....	.....	.....
503.)	Capital Outlay—Buildings	6,322.28	10,000.00	2,000.00	2,000.00	2,000.00
504.)	Furniture and Fixtures	15,453.26	24,000.00	1,000.00	1,000.00	1,000.00
	Total	65,729.14	79,000.00	65,100.00	65,100.00	74,400.00
	Reserve for Following Year .....	.....	2,640.00	14,900.00	14,900.00	15,600.00
	Total	101,640.00	80,000.00	80,000.00	80,000.00	90,000.00

Key No.	B. Revenue for Poor Fund	Last Year's Revenue	Preliminary Estimate	Final Estimate
	Federal Reimbursements	\$.....	\$-0-	\$.....
	Other Poor Fund Revenue .....	.....	259.00	250.00
	Proceeds from 82 Mill Levy	42,094.06	52,123.00	52,123.00
	Cash in Fund June 30th 37,780 10,5 133	37,647.00	37,647.00	37,647.00
	Total County Poor Fund Revenue	80,000.00	90,000.00	90,000.00

8/13/19

*63,566,993 =

V. GENERAL BOND OBLIGATIONS (Sinking Funds)

Levy Required to Meet General Bond Obligations..... Mills.

VI. Equipment FUND (If Not Included in General Fund)

Total Expenditures Last Year ~~\$16,814.13~~ \$16,814.13 Capital Outlay \$4,700.00 Total \$13,364.13
 Receipts Last Year from Taxes \$ Other \$
 Last Year's Budget \$12,000.00 Clothing \$2,000.00 \$ \$14,000.00 \$14,964.00
 Estimated Expenditures This Year \$12,200.00 Capital Outlay \$15,000.00 Reserve \$714.00 Total \$28,914.00
 Cash in Fund \$1785 ~~44.26~~ Estimated Receipts \$3000.00 Total \$4,759.00
 Tax Levy .39 Mills Required to Raise Balance. \$24,155.00

VII. Building Fund (If Not Included in General Fund)

Total Expenditures Last Year	\$ 7,315.00
Last Year's Budget	\$ 13,315.00
Receipts Last Year from Taxes	\$ 7,300.00 ^{less fees} 14,334.00 Other \$ 21,514.00
Estimated Expenditures This Year \$ 18,435.00 Capital Outlay \$ Reserve 565.00 Total \$ 19,000.00	
Cash in Fund \$ 14,564.00 Estimated Receipts \$ 41,436.00 Total \$ 19,000.00	
Tax Levy Mills Required to Raise Balance ³⁷ per head for sheep \$ None	

VIII. Capital Reserve Fund.....FUND (If Not Included in General Fund)

Total Expenditures Last Year	\$ 677,521.43
Receipts Last Year from Taxes	\$ Other \$.....
Last Year's Budget	\$..... \$ 1,077,416.00
Estimated Expenditures This Year \$..... Capital Outlay \$.....	Total \$.....
Cash in Fund \$ 590,903.00 Estimated Receipts \$.....	Total \$.....
Tax Levy .. Mills Required to Raise Balance	\$.....

IX. SUMMARY OF REQUIREMENTS FOR TAX REVENUE

Bond Interest and Sinking

TOTAL \$3,746,542.20 \$4,052,146.00 \$3,887,5

B. C. Linn

Chairman of Board.

trol Board amounted to \$7,360,551 in fiscal 1976 and \$6,778,951 in fiscal 1978. These funds go to the state general fund.

Interest and Income from State Lands

This is a source of income for various institutions to which these lands were granted. Most interest from permanent funds plus income from the sale of timber, rental of land, grazing fees, and mineral leases and royalties are disbursed to the land grant institutions.⁹

Of special interest to the next section is the interest and income from state school lands which is one of the sources of revenue for the state school equalization fund. This source yielded \$15.1 million in 1976, \$14.9 million in 1977, and \$17.1 million in the 1978-79 school year.

Funds from the Federal Mineral Lands Leasing Act

Public law 91-579 of the 91st Congress provides that 50 percent of all monies from the sales, bonuses, royalties, and rentals of public lands be returned to the states from which the money arose (prior to 1977, 37.5 percent was returned to the states).

In fiscal 1976 about \$1.5 million was returned to Montana, and 50 percent was allocated each to the state school equalization fund and the State Highway Department. At the present time 62.5 percent of such funds are allocated to the school equalization fund and 37.5 percent to the State Department of Highways (see Section on financing selected public services).

PILOT (Payment in Lieu of Taxes)

In 1976 Congress enacted federal law PL 94-565 and appropriated \$100 million to make payments to counties to compensate for federally-owned tax-exempt lands within the counties. Payments are to be made according to formula. The formula increases the payment on the basis of population and the acres of "entitlement" lands and reduces the payment where other laws already provide payments to local governmental units for timber, mineral, federal power, grazing, or other uses. In October of 1977 (first year) payments of about \$7 million were made to Montana counties.

Revenue Sharing Funds

Congress has made provisions to continue the revenue sharing program through 1980. The funds are distributed to state and local governmental units based on population, per capita income, and the tax effort of the units.

For the fiscal years 1977-78, and 1979-80, these funds were distributed in Montana as follows:

⁹Five percent of income from school lands must be credited to the permanent fund for public schools.

Governmental Unit	Amount Received	
	1977-78	1979-80
State of Montana	\$ 8,053,662	\$ 9,083,286
Counties	10,537,772	10,838,367
Cities and towns	5,056,221	6,579,241
Indian tribal councils	612,045	748,173
Total Montana payments	\$24,259,700	\$27,249,067

There is now practically no restriction on the use of these funds by the various units excepting that none of the funds may be used for lobbying efforts.

SOURCES OF REVENUE FOR SELECTED PUBLIC SERVICES

Financing Montana Education

Expenditures for education and highways and streets account for roughly three-fifths of all expenditures for public services in Montana, as in most other states. These two public services need to be treated in some detail when examining the financial impact of resource development on local governmental units.

An important consideration is the degree of intergovernmental responsibility at local, state, and federal levels. Health and welfare service is also an area where intergovernmental cooperation is important. Other service areas, such as fire and police protection, sewage and sanitation, parks and recreation, and city and county administration and control, are more strictly local responsibilities.

Higher education in Montana is financed chiefly by appropriations from the state general fund, although some funds are received from student fees, up to 6 mill levy on property, land grant income, and federal government grants.

A significant characteristic of Montana's primary and secondary school system is the number of operating districts. For the 1978-79 school year 398 elementary districts and 165 high school districts were operating.

A district may have more than one school. For example, one elementary district had 16 elementary schools operating plus a special education school, and a high school district had two high schools, four junior high schools and a Vo-Tech center.

In the state there were 64 elementary schools operating in 1978-79 with enrollments of less than 10 pupils and 107 operating with less than 48 pupils. There were 12 high

schools operating with enrollments of less than 40 and 66 operating with less than 100.

This section will discuss the sources of revenue for the elementary and high school systems in Montana. The discussion is divided into three parts. The chief part is the general budget, generally thought of as the operating budget, which includes the school foundation program. Another group of expenditures is apart from the general budget and is discussed separately. Finally, certain "title" programs are financed partially by federal funds.

The General School Budget and the School Foundation Program

Finances for the general school budget consist of the foundation program, a permissive district levy, and a voted district levy (figure 1, page 24). The maximum permissive budget level is established by state statute according to schedules for elementary and high schools (see Appendix II). It is called the "maximum" level because revenue flowing to it cannot exceed that amount. It is "permissive" because that level can be achieved without a vote.

A. The foundation program. The foundation portion of the maximum permissive budget level is supported by a statutory county levy on property by the state equalization fund, and by state-wide deficiency levies on property.

The purpose of the school foundation program is to equalize the minimum operating finances among elementary and high schools. The foundation program is exclusive of revenues required for debt service, and expenditures for adult education, recreation, new buildings and grounds, and transportation. The legislature enacts schedules which establish the maximum permissive budget level. The foundation portion of this budget is 80 percent. The schedules are presented in detail in Appendix II. Each school's foundation level is based on the average number of regularly-enrolled, full-time pupils attending (the average number belonging, or ANB).

Revenues are from county and state sources. Each county must levy 25 mills for elementary schools and 15 mills for high schools as a part of the foundation program. State funds bring revenues up to the foundation level. The sources of revenue for the state equalization fund for the 1978-79 school year were:

<u>Source</u>	<u>Mil. dol.</u>
25 percent of state personal income tax	35.4
25 percent of corporation license (income) tax	9.0
62.5 percent of U.S. oil and gas royalties	4.7
Surplus from county state-wide levies	7.4
Interest and income from school funds	17.1
5 percent of the coal severance tax	3.2
Coal severance tax, from local impact and education fund	.4

Legislative appropriation from state general fund	26.8
State-wide deficiency levies on property	6.5
Total	110.5

The law authorizes the State Department of Revenue to levy a state-wide property tax (called a deficiency levy) in case the amount appropriated by the legislature for the state equalization fund is insufficient to bring every school up to the foundation level. The proceeds from the 25 mill county elementary school levy and the 15 mill county high school levy remain in the county unless the funds collected exceed the amount required for the 80 percent foundation level, then the excess revenue goes into the state equalization fund.

B. The permissive district levy. The trustees of any school district may complete the maximum permissive budget level by using a permissive levy on the taxable value of property in the district. The permissive levy may not exceed 9 mills for elementary and 6 mills for high school districts. The permissive district levy by state statute cannot exceed the level necessary to complete the maximum permissive budget level. In cases where the 9 mill and 6 mill permissive levies fall short of completing the maximum permissive budgets, an additional state transfer to the school district may be made.

C. The voted district levy. Each school district may vote a district levy to supplement the maximum "permissive" budget in order to complete the total general budget.

The Total General Budget

The average total elementary general fund budget level per average number belonging (ANB) for the school year 1978-79 was \$1,482. The basic foundation portion was \$903 per elementary ANB. The range of the elementary general fund budget per ANB was from \$1,460 in schools with an ANB of 300 or more to \$3,058 per pupil in schools with 9 or fewer ANB.

The average total high school general fund budget per ANB was \$1,828 for 1978-79. It ranged from \$1,773 in high schools with 601 or more students to \$1,563 in schools with 24 or fewer students. The high school basic foundation portion averaged \$1,081 per ANB with a range of \$1,029 for large schools to \$2,155 for the small schools.

A summary of the general fund budgets for all elementary and high school combined in the state is presented in figure 1 and in Table 7, page 25. For the school year 1978-79 the general fund budget for all elementary schools and high schools amounted to \$268.3 million, or \$104.84 million for high school ANB of 57,357 and \$163.44 million for elementary ANB of 110,307. (See Table 7.)

Table 7. Summary of the regular general fund budgets of all elementary and high schools for the 1978-79 school year.*

	High School	Elementary
ANB	57,357	110,307
Foundation program	\$ 62,339,034	\$ 99,515,120
Permissive levy	15,583,013	24,824,114
Voted amount	26,921,487	39,099,221
General Fund Total	\$104,843,534	\$163,438,455

*Data supplied by State Office of Public Instruction

Formula for Preparation of Regular General Fund Budget

The general fund budget of a school is prepared as follows:

1. The maximum permissive budget is determined from schedules shown in Appendix II for the appropriate ANB.
2. Each county by law must levy 25 mills for elementary schools and 15 mills for high schools on all taxable property. This revenue constitutes the county portion of the foundation program.
3. The foundation program is 80 percent of the maximum permissive budget. State equalization funds complete the foundation programs for schools in the county.
4. Each district may levy up to 9 mills for elementary and 6 mills for high schools, or a levy sufficient only to bring the revenue up to the maximum permissive budget level as determined in (1) above. The state provides "deficiency" funds if the 9 mill-6 mill levies fall short for a district.
5. Each school board may submit to the voters a proposed district levy if the school board judges that additional money is needed for the general budget.

Special Education

Special education financing will appear in the general fund budget of schools but is treated separately here because (a) it is not related by a formula to ANB and because (b) until recently this part of budgets was financed entirely by the state. However, some changes were made during the 1979 session of the legislature. Beginning with the 1979-80 school year the employer contributions to the state retirement and social security programs for special education staff will be financed by a county property tax levy (about 7 percent of the special education budget) and beginning with the 1980-81 school year such indirect charges as utilities and rents are to be financed by the districts, estimated at about 13 percent of the special education budget, a combined contribution of about 20 percent.

The total cost of the 1978-79 special education was \$8.2 million in high schools and \$20.2 million in elementary schools.

Other Budget Items

A number of school expenditure items are outside of the general budget. Some are paid by local district levies and some are not.

Expenditures for transportation of pupils are not part of the general budget. The funds are from four sources: the school district, the county, an appropriation from the state general fund, and a small federal contribution. The legislature sets mileage rates for school bus transportation which constitute the maximum reimbursement to districts for school bus transportation from state and county sources. For fiscal years 1980 and 1981 the rates per bus mile are as follows:

Rated capacity of bus	1979-80	1980-81
Not less than 12, not more than 50	50¢	55¢
More than 50 — add 2¢ per bus mile to the above rates for each additional child in the rated capacity of the bus.		

Based on the rates listed above, the county pays one-third of the elementary transportation budget, two-thirds of the high school transportation budget and one-third of the transportation for special education students. The state reimburses transportation costs up to one-third of the budget for elementary and high schools and pays two-thirds of transportation costs of special education students. These rates do not limit the amounts a district may budget to provide the estimated necessary cost of transportation.

For the school year 1977-78 the total funds for bus transportation in the state were furnished as follows:¹⁰

Source of funds	Mil. dol.	Percent
State	2.8	18.3
County	3.7	24.4
District	8.4	54.7
Federal government	3	2.6
Total	15.3	100.0

Some reimbursements are made to parents or guardians who transport pupils to distant bus stops or from isolated places where no bus service is available.

¹⁰State and county reimbursements are made according to the base rate established by the legislature. If the actual cost exceeds the base rate the extra costs are paid by local district levies.

Employer contributions for social security and state retirement programs for school employees in the county are paid by a separate county levy on property. The state total for employer contributions amounted to \$21.8 million in 1978-79.

The school district has complete responsibility for capital outlay for school buildings and building sites. This includes debt service plus expenditures from current income or establishment of a building reserve. Debt service alone amounted to over \$13.3 million in the state in 1978-79. Funds come almost entirely from levies on property within the district. Some may come from grants issued by the coal board or industrial prepayment of property taxes.

Other items not part of the general fund budget are insurance and tuition and housing for residents attending schools in other districts.

Title Programs

Title programs include vocational education programs. Federal money is provided also for special needs of educationally deprived children, handicapped children, children of migratory workers and neglected and delinquent children and other needs. Approximately \$18.7 million of federal funds were made available in 1978-79.

The food service, or school lunch program, has a separate budget. Sources of revenue for this program for 1978-79 school year were as follows:

Source of funds	Mil. dol.	Percent
State	1.2	10.3
Federal	4.6	39.3
Child payments	5.1	43.6
Other income	.8	6.8
Total	11.7	100.0

Significance of Rapid Resource Development on School Financing

The total amount of equalization transfer revenues to which a school district is entitled is not related to its tax base. Neither does it depend upon the amount of state-wide equalization taxes generated in a district. A new industry in a school district in and of itself does not alter the foundation revenues per pupil that the district receives unless school sizes become larger. The total amount of foundation revenues reserved for schools in a county is simply the sum of the amounts mandated by law for each school. Thus the foundation revenues received by all schools in a county are not influenced by the foundation tax revenue generated in a county.

Each school district may enrich its program further by a permissive levy, or even more by voting an additional district levy. New buildings or enlargements are district responsibilities. These are the school revenues which are sensitive to the industrial tax base. These revenues are from district levies only. A school in one district cannot enrich its programs from the tax base of another district, even if it's in the same county.

The effect of a new and large industrial tax base in a district can be summarized briefly. The per pupil basic foundation revenue at the disposal of the district is the same except if school size changes. The budget maximum yielded by the district permissive levy is also the same per pupil unless school size changes.

The yield of any voted levy in the school district increases. The permissive maximum may well be obtained by a lower mill levy, and it is probable that the voted mill levy will be decreased as a result of a new and large tax base. School districts next to the one with a new and large tax base might house new workers and their school children and in this case it is quite possible that additional revenue generated by only new residential property, automobiles, and other incidental property will not cover the added district cost of schooling unless mill levies are increased. The outcome would depend to some extent on whether the impacted school district, adjacent to a new industrial facility, formerly had excess capacity.

In addition to the normal operations of the foundation program, specific means are available for reducing the impact of resource development on local communities. For example, the statutes make provision for assigning additional ANB's to a school district which anticipates an unusual enrollment increase during the ensuing school year (75-6903, 6904). This allows access to more funds from the foundation program, but could also increase the district levy on property. Tables 8 and 9, page 27, illustrate this approach.

For the school year of 1974-75, 148 additional "impact ANB" were approved for the Colstrip Elementary School District (a total of 596 ANB) and 92 additional "impact ANB" were approved for the Colstrip High School District (a total of 384 ANB). Excepting the year 1974-75 the total levy did not increase much in the Colstrip district even though the high school ANB more than doubled and the elementary enrollment increased to more than four times as large as in 1971-72, and both elementary and high school plants were enlarged. Note the increase of taxable value in the Colstrip district. Tables 10 and 11, page 28, provide comparisons with an adjacent district.

Also a portion of the Coal Severance Tax revenues is specifically allocated to the local impact and education fund (see section on mineral resource taxes).

Summary

Almost all kinds of taxes and related revenues treated in this report, except the highway users taxes and fees, are involved in financing education.

By all odds, the property tax is the most important source of funds for financing schools. Sixty percent of all property taxes collected in Montana are used for education if we include the 6 mill state-wide levy for the university system. In addition to the percentages of the income taxes earmarked for the state school equalization fund, the legislature appropriates money from the state general fund, which receives revenue from tobacco, beverage, and part of the natural-resource taxes.

APPENDIX II

SCHEDULE OF “MAXIMUM PERMISSIVE” BUDGETS

(See S.B. No. 2, 1979 Session)

Exhibit A

20-9-316. Elementary school maximum budget schedule for 1979-80. (1) For each elementary school having an ANB of nine or fewer pupils, the maximum shall be \$12,002 if said school is approved as an isolated school.

(2) For schools with an ANB of 10 pupils but less than 18 pupils, the maximum shall be \$12,002 plus \$501.60 per pupil on the basis of the average number belonging over nine.

(3) For schools with an ANB of 18 pupils and employing one teacher, the maximum shall be \$16,516 plus \$501.60 per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 25.

(4) For schools with an ANB of 18 pupils and employing two full-time teachers, the maximum shall be \$20,665 plus \$314.10 per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 50.

(5) For schools having an ANB in excess of 40, the maximum on the basis of the total pupils (ANB) in the district for elementary pupils will be as follows:

(a) For a school having an ANB of more than 40 and employing a minimum of three teachers, the maximum of \$1,165 shall be decreased at the rate of \$1.13 for each additional pupil until the total number (ANB) shall have reached a total of 100 pupils.

(b) For a school having an ANB of more than 100 pupils, the maximum of \$1,097 shall be decreased at the rate of \$1.03 for each additional pupil until the ANB shall have reached 300 pupils.

(c) For a school having an ANB of more than 300 pupils, the maximum shall not exceed \$890.60 for each pupil.

(6) The maximum per pupil for all pupils (ANB) and for all elementary schools shall be computed on the basis of the amount allowed herein on account of the last eligible pupil (ANB). All elementary schools operated within the incorporated limits of a city or town shall be treated as one school for the purpose of this schedule.

Exhibit B

20-9-317. High school maximum budget schedule for 1979-80. (1) For each high school having an ANB of 24 or fewer pupils, the maximum shall be \$68,373.

(2) For a secondary school having an ANB of more than 24 pupils, the maximum \$2,319 shall be decreased at the rate of \$15.51 for each additional pupil until the ANB shall have reached a total of 40 such pupils.

(3) For a school having an ANB of more than 40 pupils, the maximum of \$2,600 shall be decreased at the rate of \$15.51 for each additional pupil until the ANB shall have reached 100 pupils.

(4) For a school having an ANB of more than 100 pupils, a maximum of \$1,668 shall be decreased at the rate of \$2.60 for each additional pupil until the ANB shall have reached 200 pupils.

(5) For a school having an ANB of more than 200 pupils, the maximum of \$1,108 shall be decreased by \$1.13 for each additional pupil until the ANB shall have reached 300 pupils.

(6) For a school having an ANB of more than 300 pupils, the maximum of \$1,265 shall be decreased at the rate of 26 cents until the ANB shall have reached 600 pupils.

(7) For a school having an ANB over 600 pupils, the maximum shall not exceed \$1,186 per pupil.

(8) The maximum per pupil for all pupils (ANB) and for all high schools shall be computed on the basis of the amount allowed herein on account of the last eligible pupil (ANB). All high schools and junior high schools which have been approved and accredited as junior high schools, operated within the incorporated limits of a city or town, shall be treated as one school for the purpose of this schedule.

Exhibit C

20-9-318. Elementary school maximum budget schedule for 1980-81 and succeeding years. (1) For each elementary school having an ANB of nine or fewer pupils, the maximum shall be \$13,202 if said school is approved as an isolated school.

(2) For schools with an ANB of 10 pupils but less than 18 pupils, the maximum shall be \$13,202 plus \$551.70 per pupil on the basis of the average number belonging over nine.

(3) For schools with an ANB of 18 pupils and employing one teacher, the maximum shall be \$18,168 plus \$551.70 per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 25.

(4) For schools with an ANB of 18 pupils and employing two full-time teachers, the maximum shall be \$29,006 plus \$315.50 per pupil on the basis of the average number belonging over 18, not to exceed an ANB of 50.

(5) For schools having an ANB in excess of 40, the maximum on the basis of the total pupils (ANB) in the district for elementary pupils will be as follows:

(a) For a school having an ANB of more than 40 and employing a minimum of three teachers, the maximum of \$1,282 shall be decreased at the rate of \$1.25 for each additional pupil until the total number (ANB) shall have reached a total of 100 pupils.

(b) For a school having an ANB of more than 100 pupils, the maximum of \$1,207 shall be decreased at the rate of \$1.12 for each additional pupil until the ANB shall have reached 300 pupils.

(c) For a school having an ANB of more than 300 pupils, the maximum shall not exceed \$979.60 for each pupil.

(6) The maximum per pupil for all pupils (ANB) and for all elementary schools shall be computed on the basis of the amount allowed herein on account of the last eligible pupil (ANB). All elementary schools operated within the incorporated limits of a city or town shall be treated as one school for the purpose of this schedule.

Exhibit D

20-9319. High school maximum budget schedule for 1980-81 and succeeding years. (1) For each high school having an ANB of 24 or fewer pupils, the maximum shall be \$75,210.

(2) For a secondary school having an ANB of more than 24 pupils, the maximum \$3,134 shall be decreased at the rate of \$17.09 for each additional pupil until the ANB shall have reached a total of 40 such pupils.

(3) For a school having an ANB of more than 40 pupils, the maximum of \$2,360 shall be decreased at the rate of \$17.09 for each additional pupil until the ANB shall have reached 100 pupils.

(4) For a school having an ANB of more than 100 pupils, a maximum of \$1,835 shall be decreased at the rate of \$2.86 for each additional pupil until the ANB shall have reached 200 pupils.

(5) For a school having an ANB of more than 200 pupils, the maximum of \$1,549 shall be decreased by \$1.57 for each additional pupil until the ANB shall have reached 300 pupils.

(6) For a school having an ANB of more than 300 pupils, the maximum of \$1,392 shall be decreased at the rate of 28 cents until the ANB shall have reached 600 pupils.

(7) For a school having an ANB over 600 pupils, the maximum shall not exceed \$1,300 per pupil.

(8) The maximum per pupil for all pupils (ANB) and for all high schools shall be computed on the basis of the amount allowed herein on account of the last eligible pupil (ANB). All high schools and junior high schools which have been approved and accredited as junior high schools, operated within the incorporated limits of a city or town, shall be treated as one school for the purpose of this schedule.





